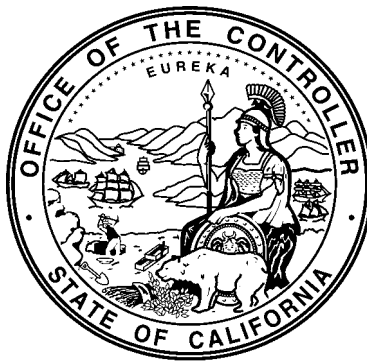


Magnetic Media Reporting Instructions for Holders of Unclaimed Property



STEVE WESTLY
California State Controller

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Introduction

The State of California's Unclaimed Property Law (Code of Civil Procedure, Section 1500 et seq.) requires businesses to review their records each year to determine if they hold any funds, securities, or other property that has been unclaimed for the required dormancy period. "Holders" include business associations, banking and financial organizations, life insurance corporations, and others holding property belonging to another person. The law requires these holders to annually report such unclaimed property to the State Controller's Office.

The State Controller's Office offers four reporting options: magnetic media, diskette, paper and NAUPA II format. This manual is specifically designed to assist holders using the magnetic media format and preparing annual reports for 50 or more properties being escheated. Holders reporting less than 50 properties should report by paper, utilizing forms UDS-1 or UDS-1A (see the *Reporting Instructions for Holders of Unclaimed Property* manual).

At the same time, this user's guide is not intended to be the sole source of information regarding the holder's legal obligations under the Unclaimed Property Law. Each organization should review the entire law to ensure that all reporting requirements are met. Review of the law should be ongoing, as revisions to the statutes may cause changes in reporting requirements.

To ensure complete, accurate, and timely reporting of unclaimed property, this user's guide and all related materials should be forwarded to the person(s) in the organization responsible for the preparation of unclaimed property reports. It should be noted that, when the reports are prepared by a reporting service, quality and accuracy remain the responsibility of the organization for whom the report is prepared.

These instructions provide the specifications and requirements that enable holders to develop a program to download unclaimed property data to a CD or diskette. Holders may report electronically, using either of two media types: CD or 3.5-inch HD 1.44MB diskette.

This guide should be retained for reference. A new edition will not be published until there are enhancements to the program or there are changes in the law that significantly affect reporting requirements.

Holder Assistance

Directory

Filing Unclaimed Property Reports (General Information)	(916) 323-2845
Diskette Program Reporting	(916) 323-2845
Magnetic Media Reporting	(916) 323-2845
NAUPA Reporting	(916) 323-2845
Reciprocal Reporting	(916) 323-4674
Securities Reporting	(916) 323-2856
Electronic Funds Transfer Unit	(916) 322-9163
Claims Research	(In CA) (916) 323-2827 (Outside CA) (800) 992-4647

Unclaimed property forms, reporting instructions, magnetic media specifications, the diskette reporting program, NAUPA reporting information, and laws and regulations are available on the Internet at www.sco.ca.gov under Unclaimed Property.

Where to File

Send the CD, diskette, forms, and remittance to:

Office of State Controller Steve Westly
Division of Collections, Bureau of Unclaimed Property
P.O. Box 942850
Sacramento, California 94250-5873

For express delivery services, use the following street address:

Office of State Controller Steve Westly
Division of Collections, Bureau of Unclaimed Property
3301 C Street, Suite 700
Sacramento, California 95816

Magnetic Media Development and Review

Report Requirements

It is the responsibility of each organization, prior to preparing unclaimed property reports, to review the law to ensure that all requirements are understood. Questions regarding the reporting process may be directed to the Bureau of Unclaimed Property's Reporting Services at (916) 323-2845.

All holders reporting unclaimed property involving 50 properties or more are required to submit annual reports using the State Controller's magnetic media format or the diskette reporting program. This was effective November 1, 1999. (CCP Section 1530)

Reports submitted on paper that contain 50 properties or more will be returned to the holder, and the holder may be subject to penalties as described in CCP Section 1576.

A holder must submit, for each holder report remitted, a Holder Face Sheet (Form UFS-1). The total on the UFS-1 must match the amount reported on the diskette or CD.

Multiple reports submitted on CD or diskette must be submitted with a list of each holder reported and the corresponding dollar amount.

When reporting securities, the holder must complete and submit the Securities Summary (Form SS-1) as well.

Reports must include all property that has remained unclaimed for the required dormancy period as of June 30 (or the end of the holder's fiscal year).

It is imperative that holders file complete and accurate reports in accordance with the holder reporting instructions and the Unclaimed Property Law. Failure to follow these instructions may result in a report being returned to the holder for correction and may result in an assessment of penalties. (CCP Section 1576)

If a report is rejected, the funds remain with the State Controller's Office. The holder is responsible for paying any claims until an acceptable report is received by the State Controller's Office. (Once an acceptable report is received, the holder may request reimbursement for claims paid.)

CD/Diskette Physical Requirements

All diskettes must meet the following requirements.

- The diskette must be a standard high-density, 3.5-inch, 144MB diskette.
- The record format must be a fixed record length (600-byte) ASCII file.
- The data on the diskette must be recorded in an uncondensed or noncompressed format.

All CDs must meet the following requirements.

- The CDs must be CD-R formatted.
- The record format must be a fixed record length (600-byte) ASCII file.
- The data on the diskette must be recorded in an uncondensed or noncompressed format.

CD/Diskette Submittal Requirements

After the report has been developed using the File/Record Format Requirements, it must be copied to a file (one or more reports may be copied to a single file). The Controller's Office requires that each CD or diskette submitted contain no more than one file. CDs or diskettes with multiple files (icons) will be returned to holders.

Test CD/Diskette Development

It is recommended that the holder first prepare a test CD or diskette, using sample data that represents property types typically reported. The test file should be sent to the Controller's Office prior to the report due date to allow enough time for review, return to the holder, and correction by the holder of any errors.

Select no more than 1000 accounts, representing the diversity of property types typical to the organization's unclaimed property report. Use this selection of accounts to develop a test CD or diskette.

Verify that all elements of the format requirements, as defined in this guide, are met.

Label the CD or diskette TEST FOR (HOLDER NAME) and send it to the Controller's Office.

Test CD/Diskette Review

Upon receipt, the Controller's Office will review the test CD or diskette. If the data on the CD or diskette is formatted correctly, an approval letter will be sent to the holder, authorizing the organization to submit a production CD or diskette. If the media cannot be read or the data is not formatted correctly, the

CD or diskette will be returned with a letter detailing the errors. After the corrections are made, the holder should submit the new test CD or diskette with a cover letter indicating: "Replacement Test CD/Diskette."

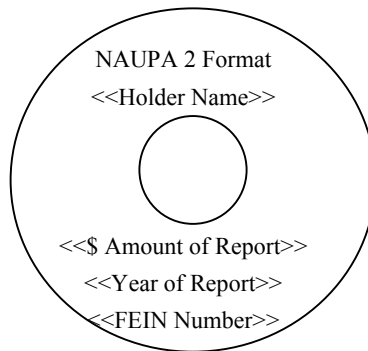
Production CD/ Diskette Development and Labeling

Replace the test data with the complete report data for the given report year, following the same procedures used for developing the test CD or diskette. Holders must submit a separate report for each year.

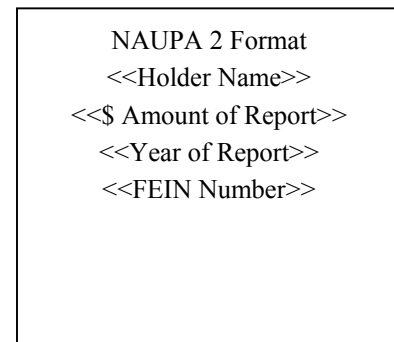
All CDs and diskettes must be in an uncondensed or noncompressed format. Diskettes, however, may be zipped. When zipping, use PKZIP© version 2.04g utility or WinZip, and write "ZIPPED" on the label.

All CDs and diskettes must include an external label with the preparer's name and telephone number. Paper printouts of the file may be sent to assist the information-processing staff in correcting minor errors, but they are not required.

Sample CD Label



Sample Diskette label



Include the remittance check and the completed forms UFS-1 and SS-1 when submitting the production CD or diskette.

Production CD/ Diskette Review

Upon receipt, the Controller's Office will review the production CD or diskette. If the media cannot be read or the data is not formatted correctly, the CD or diskette will be returned with a letter detailing the errors. After the corrections are made, the holder should submit a replacement CD or diskette with a cover letter indicating: "Replacement CD/Diskette."

General Instructions for Reporting Unclaimed Property

Who Must Report

The State of California's Code of Civil Procedure (CCP) Section 1500, Unclaimed Property Law, Part 3, Title 10, Chapter 7, requires businesses to review their records each year to determine if they hold any funds, securities, or other property that has been unclaimed for the required dormancy period. "Holders" include business associations, banking and financial organizations, life insurance corporations, and others holding property belonging to another person. The law requires these holders to annually report such unclaimed property to the State Controller's Office.

"Holders" and "owners of unclaimed property," as well as other related terms, are defined in CCP Section 1501.

Property must be reported and remitted to the State Controller if the conditions for escheat stated in CCP Sections 1513 through 1521 exist, and if:

- The last known address of the owner is in California; or
- There is no address of the owner in the records of the holder or the owner is unknown, and the holder is domiciled in California.
- The last known address of the owner is in a state that does not provide by law for escheat of such property; or
- The last known address of the owner is in a foreign country; and
- The holder is domiciled in California; or the holder is a government subdivision or agency of California.

What Must Be Reported

Unclaimed property that must be reported includes life insurance policy proceeds, money orders, travelers checks, safe-deposit box contents, intangible interest (stock), dividends, bond principal and interest, and a variety of intangible personal property. These and other examples are discussed in detail in this guide.

If the holder pays or delivers escheated property to the State Controller in compliance with the law and subsequently receives a claim on the property from the owner or from another state, the State Controller shall, upon written notice of such claim, defend the holder against the claim and indemnify the holder against any liability on the claim. (CCP Section 1561(a))

In addition, CCP Section 1532(b) indemnifies a holder and its transfer agent for the delivery of a duplicate certificate to the State Controller.

Life Insurance Policy Proceeds

A holder must report all funds held and owing under any life or endowment insurance policy or annuity contract that has matured or terminated, when such funds have remained unclaimed for more than three consecutive years after becoming due and payable. A policy is deemed to be matured if the insured has attained, or would have attained if he or she were living, the limiting age under the mortality table on which the reserve is based. (CCP Section 1515.) Interest, dividends, or other amounts earned must be reported and remitted along with the funds due on such policies.

Money Orders and Traveler's Checks

Sums payable on money orders that have been outstanding for more than seven years must be reported. Sums payable on travelers checks issued by (not through) the organization and outstanding for more than 15 years must be reported. (CCP Section 1511)

Gift Certificates

Section 1520 does not apply to gift certificates subject to Title 1.4A (commencing with Section 1749.45) of Part 4 of Division 3 of the Civil Code. However, Section 1520 applies to any gift certificate that has an expiration date and that is given in exchange for money or any other thing of value.

Safe-Deposit Box or Safekeeping Repository

Reports on the contents of safe-deposit boxes and other safekeeping repositories must be submitted separately. ***Do not include this report with reports containing other property types.*** The contents of a safe-deposit box or safekeeping repository that have been unclaimed by the owner for more than three years from the date on which the lease or rental period of the box or safekeeping repository expired, or from the date of termination of any agreement under which the box or safekeeping repository was provided to the owner without cost, whichever occurred last, must be reported. (CCP Section 1514)

While all of the contents must be reported, only the more important items, such as money, jewelry, tableware, stock certificates, bonds, deeds, and wills, need to be listed on the inventory. Unimportant documents may be listed as "miscellaneous papers of no apparent value." If the safe-deposit box or safekeeping repository is empty, do not report it.

Intangible Interest (Stock), Dividends, Bond Interest and Principal

Any dividend, profit, distribution, interest, payment on principal, or other sum held for or owed to a shareholder, certificate holder, bond holder, or other security holder, or a participating patron of a cooperative, who has not claimed it or corresponded in writing with the holder or the holder's transfer agent concerning that property within three years, escheats to the State.

Any intangible interest in a business association, as evidenced by the stock records or membership records of the association, escheats to the State if the interest is owned by another person who has neither claimed a dividend or other sum nor corresponded in writing with the holder within three years.

When stock or other security escheats, any dividend or other distribution attached to the stock or security escheats at the same time.

In the case of unclaimed intangible interest (stock) or dividend, the issuing corporation is deemed to be the holder. The stocks referred to herein are those of record belonging to the shareholder, whether or not a certificate has been issued to, or is in the hands of, the shareholder or holder.

Unexchanged stock, unclaimed cash in lieu of fractional shares, or unclaimed cash held for the redemption of stock resulting from the merger, consolidation, acquisition, or similar event escheats beginning with the date the prior corporation lost contact with the owner and not the date of merger, consolidation, acquisition, or similar event.

Liquidation

All tangible or intangible property distributable in the course of a voluntary or involuntary dissolution or liquidation of a business association that is unclaimed by the owner within six months after the date of final distribution or liquidation escheats to the State. (CCP Section 1517)

Property Held by a Business Association

The following property held or owing by a business association escheats to the State:

- Demand, savings, and matured time deposits, and accounts subject to a negotiable order of withdrawal that are unclaimed for more than three years. No banking or financial institution may discontinue interest or dividends on any savings deposit because of inactivity. (CCP Section 1513(a)(b))
- Drafts, certified checks, cashier's checks, and sums payable on any other written instrument for which a banking or financial organization is

directly liable, when these instruments are outstanding for more than three consecutive years. (CCP Section 1513(d))

- Any funds held in an individual retirement account when the owner has not accepted payment of principal or income, increased or decreased the principal, or corresponded in writing or otherwise indicated an interest for more than three years after the funds became payable or distributable. (CCP Section 1513(f))
- Wages due customers, and similar items held or owing in the ordinary course of the holder's business that remain unclaimed by the owner for more than one consecutive year after becoming payable or dispersible. (CCP Section 1513(g))
- All intangible personal property held or owing in the ordinary course of the holder's business that remains unclaimed by the owner for more than three consecutive years after becoming payable or dispersible. (CCP Section 1520(a))

What May Be Destroyed

Everything reported must be delivered to the State Controller's Office unless the Controller's Office determines that it is not in the interest of the State to take custody of the property. In such cases, the Controller's Office will authorize the holder in writing to dispose of the property. (CCP Section 1533)

Demutualization Reports

The report shall be filed before May 1 of each year as of December 31 next preceding. All property shall be determined to be reportable under CCP Section 1515.5 as if that section were in effect on the date of the insurance company demutualization or reorganization.

The property is deemed abandoned:

- On the date of demutualization or reorganization, if the instruments or statements reflecting the distribution are not mailed to the owner because the address on the books and records for the holder is known to be incorrect.
- Two years after the date of demutualization or reorganization, if the instruments or statements reflecting the distribution are mailed to the owner and returned by the post office as undeliverable and the owner has not:
 - (1) Communicated in writing with the holder or its agent regarding the property, or

- (2) Otherwise communicated with the holder or its agent regarding the property, as evidenced by a memorandum or other record on file with the holder or its agent.
- Three years after the date of the demutualization or reorganization, if the instruments or statements reflecting the distribution are mailed to the owner and not returned by the post office as undeliverable and the owner has not:
 - (1) Communicated in writing with the holder or its agent regarding the property, or
 - (2) Otherwise communicated with the holder or its agent regarding the property, as evidenced by a memorandum or other record on file with the holder or its agent.

Form Requirements for Demutualization Reports

The UFS-1 form must be completed and attached to the report. The following special instructions apply to reports that include unclaimed proceeds from the demutualization of an insurance company:

- (1) Place the word DEMUTUALIZATION after the name of your company in section B.
- (2) Complete section H as follows:
 - Check the appropriate box for reporting demutualized property.
 - Provide the date of demutualization.
 - Select appropriate escheat criterion for properties payable.

Annual Report “as of ” Dates and Due Dates

The “as of ” date must be either June 30 or the date of the holder’s business year-end. If the “as of” date falls between January 1 and June 30, the report is due November 1 of the same year. If the “as of” date falls between July 1 and December 31, the report is due November 1 of the following year. For life insurance companies and all insurance corporations, demutualization or reorganization proceeds are due May 1. (CCP Section 1530(d))

Property Reportable in the Normal Course of Business

AS OF	DUE DATE
Between January 1, 2004, and June 30, 2004	November 1, 2004
Between July 1, 2004, and December 31, 2004	November 1, 2005

Property Reportable by a Life Insurance Company

AS OF	DUE DATE
Business year-end December 31, 2003	May 1, 2004

Property Reportable in the Course of a Demutualization or Related Reorganization of an Insurance Company

AS OF	DUE DATE
Property applicable to CCP 1515.5	May 1

Note: If April 30 or October 31 falls on a Saturday, Sunday, or state-recognized holiday, the due date is the next business day.

Other Report Due Dates

Business associations undergoing a voluntary or involuntary dissolution or liquidation must report all property that is unclaimed by the owner within six months after the date of final distribution or liquidation. This property escheats to the State. Property of insurers or other persons brought under Article 14 (commencing with Section 1010) of Chapter 1 of Part 2 of Division 1 of the Insurance Code, that is unclaimed by the owner after six months of the date of final distribution, shall be transferred to the Department of Insurance, with any proceeds of sale of property and other funds to be deposited in the Insurance Fund for expenditure as provided in Section 12937 of the Insurance Code.

Failure to Meet Due Dates

It is the holder's responsibility to report and remit property before the applicable due date. CCP Section 1577, which became effective January 15, 1977, states:

In addition to any damages, penalties, or fines for which a person may be liable under other provisions of law, any person who fails to report or pay or deliver unclaimed property within the time prescribed by this chapter, unless that failure is due to reasonable cause, shall pay to the State Controller interest at the rate of 12 percent per annum on that property or value thereof from the date the property should have been reported or paid or delivered.

Failure to Provide Properly Formatted Reports

Incorrectly formatted reports will be referred back to the holder. It is the holder's responsibility to submit a report in the format prescribed by the State Controller's Office. Failure to do so may result in an assessment of penalties, as stated in CCP Section 1576(a).

Any person who willfully fails to render any report or perform other duties, including use of the report format described in Section 1530, required under this chapter shall be punishable by a fine of one hundred dollars (\$100) for each day such report is withheld or such duty is not performed, but not more than ten thousand dollars (\$10,000).

Negative Reports

Organizations that neither hold nor owe unclaimed property are not required to submit a report although it is recommended that they do so. However, the State Controller can require the filing of such a report by sending notification to the holder.

Reimbursement Requests

If the holder makes reimbursements to the owners, the following procedures should be followed.

- If any reimbursements are made after the check is remitted, do not change or remove the data on the report; send a written request for reimbursement of the paid accounts to:
- If any reimbursements are made after the check is remitted, do not change or remove the data on the report; send a written request for reimbursement of the paid accounts to:

Office of the State Controller
Division of Collections
Bureau of Unclaimed Property
Consumer Services
P.O. Box 942850
Sacramento, California 94250-5873

Reimbursements are processed only when a report is received and the file is processed and closed.

Reimbursements may be requested under the following circumstances: the holder has escheated more funds than the report requires; or, after the holder has submitted the unclaimed property report, the holder has paid the claimant all funds due. The State Controller's Office, Bureau of Unclaimed Property, requires all holders of unclaimed property to adhere to the instructions below when requesting reimbursements.

To enable the bureau to process reimbursement requests in a timely manner, holders must provide and complete the following information below:

- A typed Holder's Claim for Reimbursement (HCR-1) form. The HCR-1 form is located on the Internet at www.sco.ca.gov; instructions on how to fill out the form are listed on page 2 of the form.

- All HCR-1 forms must contain an original signature.
- Handwritten or faxed forms are not accepted.
- All HCR-1 forms for accounts over \$1,000 must be notarized.
- All reimbursement requests for stocks must be notarized.
- All requests must be accompanied by a letter of authorization. The letter of authorization is maintained on file if the holder requests it.
- The letter must be on the requesting holder's letterhead and must contain the names of each individual authorized to request properties from the Bureau of Unclaimed Property.
- A copy of the original Unclaimed Property Face Sheet (UFS-1) must be submitted with each reimbursement request.

CCP Section 1560(b) requires all holders requesting reimbursement to provide proof of payment, along with the letter of authorization and HCR-1 form. (Holders must provide this proof of payment, and proof that the claimant was entitled to the payment, for any reimbursement request involving pre-payment to a claimant.) To determine what documentation constitutes proof of ownership, read the instructions on page 2 of the HCR-1 form. When reimbursement is sought for payment of a negotiable instrument (including check, money order, cashier's check, or traveler's check), the holder must include proof that the instrument was duly presented to the holder and that payment was made to the person who appeared to be entitled to the payment. Holders may provide a system-generated document showing re-activation of an account.

Proof of payment is not required for reimbursements that occur as a result of an overpayment.

No interest shall be payable on any claim paid under this chapter. (CCP Section 1540(c))

Notification Requirements

Equity companies and financial institutions are required to send notices to owners prior to closure of the account(s), stating that the property will escheat to the State. The notice shall be sent not more than 12 months nor less than six months before the property becomes escheatable. (Holders should consult CCP Sections 1513.5, 1516(d), and 1520(b) for the complete requirements to be followed for notifying owners of unclaimed property.)

Failure to Report or Remit Property

Any person who willfully fails to render any report or perform other duties required under the Unclaimed Property Law and the holder reporting instructions, including use of the report format described in CCP Section 1530, shall be punished by a fine of \$100 for each day such report is withheld or such duty is not performed, but not more than \$10,000. (CCP Section 1576(a))

Any person who willfully refuses to pay or deliver escheated property to the State Controller as required under the Unclaimed Property Law shall be

subject to a fine of not less than \$5,000 nor more than \$50,000. (CCP Section 1576(b))

Charges for Late Submittals

Any person who fails to report, make payment on, or deliver unclaimed property (cash and securities) within the time prescribed by the Unclaimed Property Law is subject to interest penalties of 12% per annum. Such interest, payable to the State Controller, accrues from the date such property or value thereof should have been paid or delivered. (CCP Section 1577)

Note: For detailed information on the application of CCP Section 1577 to securities, refer to the California Administrative Code, Title 2, Subchapter 8, Article 4.5, Sections 1172.20-1172.80, of the Unclaimed Property Regulations, effective January 30, 1998.

In addition, a holder who is late or negligent in filing may be liable for damages, penalties, or fines under other provisions of law.

Record Keeping

Holders are required to retain all records pertaining to unclaimed property for a period of seven years after such property is reported to the State Controller. (California Administrative Code, Title 2, Subchapter 8, Article 5, Section 1175, of the Unclaimed Property Regulations)

Blocked Accounts

In the case of blocked accounts, approval from the court of jurisdiction is required before they can escheat to the State Controller.

Statute of Limitations

A statute of limitations does not prevent the escheat of any property otherwise escheatable to the State. (CCP Section 1570)

Property Remittance

California is a report and remit state. Specifically, all escheated property specified in a report shall be paid or delivered to the Controller **at the same time the report is filed**. (CCP Section 1532(a))

Remitting Money

Payment of unclaimed cash in the amount of \$20,000 or more shall be made by electronic funds transfer, pursuant to CCP Section 1532.

- Holders may remit by Automated Clearinghouse (ACH) Debit, ACH Credit, Fedwire, or International Funds Transfer.
- As of August 11, 2003, holders required to remit unclaimed property payments of \$20,000 or more by electronic funds transfer may use Fedwire without submitting prior justification for approval by the Controller's Office.

Holders may access the *Electronic Funds Transfer Information Guide* on the Internet at www.sco.ca.gov or obtain a copy from the Bureau of Unclaimed Property's EFT Unit at (916) 327-7923.

When a holder is required to remit unclaimed cash totaling less than \$20,000, a check may be remitted payable to the California State Controller.

Note: A holder escheating unclaimed cash via multiple checks for the same business association (same FEIN number) will be assessed a penalty if the total of all the checks exceeds \$20,000.

Holders who submit multiple reports must also provide a list with each holder's name and the amount remitted. A copy of the electronic transfer receipt or check should be attached to the UFS-1 form.

Remitting Securities

When securities are escheated, the holder shall deliver a duplicate certificate registered to the Controller of the State of California. (CCP Section 1532)

Upon delivery of a duplicate certificate to the Controller, the holder and any transfer agent, registrar, or other person acting for or on behalf of the holder in executing or delivering the duplicate certificate shall be relieved from all liability of every kind to any person, including but not limited to any person acquiring the original certificate or the duplicate of the certificate issued to the Controller, for any losses or damages resulting to that person by the issuance and delivery to the Controller of the duplicate certificate.

If a holder is unable to deliver a duplicate certificate due to a bankruptcy or similar situation, and the intangible interest is held in book entry form, the holder may request approval to electronically remit securities through the State's broker. The holder must obtain written approval from the State Controller to remit electronically. Requests should be sent to:

Office of State Controller Steve Westly
Division of Collections
Bureau of Unclaimed Property, EFT Unit
3301 C Street, Suite 712
Sacramento, California 95816

When making a request to transfer stock certificates, include the State Controller's federal tax ID number, 94-6001347, with the transfer instructions.

The only dividend reinvestment plan in which the State Controller's Office participates is for mutual funds. Earnings on non-mutual funds shall not be credited to a dividend reinvestment plan.

Remitting Mutual Funds

Escheated open-end mutual fund shares shall be transferred to book-entry accounts registered to the Controller of the State of California.

When requests are made to transfer shares, include the State Controller's federal tax ID number, 94-6001347. This number should also be included with the transfer instructions.

All earnings are to be reinvested.

Mutual fund statements and requests for consent should be mailed directly to:

Office of State Controller Steve Westly
Division of Collections, Bureau of Unclaimed Property
P.O. Box 942850
Sacramento, California 94250-5873

Once the holder has filed the annual Unclaimed Property Report and the mutual fund shares have been transferred to an account registered to the Controller of the State of California, ***the holder is not allowed to transfer any shares from the State's account without prior written consent from the State Controller.***

Reciprocal Reporting

The State of California has entered into reciprocal agreements and obtained letters of understanding to exchange and collect unclaimed property for other states. The purpose of these agreements and letters of understanding is to ease the holder's burden in complying with various states' laws and to reduce the number of report forms a holder may need to file with each individual state. ***In order to take advantage of reciprocal reporting, your principal place of business must be located within California.*** Reciprocal reporting is not a requirement. If your company chooses to report its unclaimed property for one or all reciprocal states through the State of California, the following guidelines must be followed.

- Notify each reciprocal state in writing of your intent to file your unclaimed property report through the state in which you are located.
- File, report, and remit in accordance with each reciprocal state's unclaimed property law.
- Identify, list, and subtotal all accounts by state.
- Identify aggregate amounts by state (i.e., Nevada aggregate – \$234.78, Florida aggregate – \$4567.98, etc.). Refer to Reciprocal Reporting – Aggregates, for direction.

Reciprocal Reporting – Aggregates

To report an aggregate account for a reciprocal state, use only the following fields.

Bus. Name – Enter the state name as shown in the example below.

Example: Nevada State of Agg

Property Type – Enter the appropriate property type for the property being aggregated. Do not use property type 25.

Total Amt. Due – Enter the total dollar amount of the aggregate record.

Identify and remit all accounts with no known addresses to the state of corporate domicile. If the state of domicile is a reciprocal state, you may report this property through the agent state, providing you identify those accounts (with no known addresses) to the appropriate reciprocal state. The following is a list of reciprocal states for which California is currently acting as agent:

Arkansas, Florida, Idaho, Illinois, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Minnesota, Mississippi, Missouri, Nebraska, Nevada, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Virginia, Washington, Wisconsin, and Wyoming.

If you have further questions regarding reciprocal reporting or would like an updated list, please contact the Reciprocity Officer at (916) 323-4674.

Instructions for Completing Report Forms

Please use only the authorized forms provided by the State Controller's Office to prepare the report. If additional copies are required, photocopies may be used.

Face Sheet: Form UFS-1

Annual Report "as of" Date

The "as of" date must be either June 30 or the date of the holder's business year-end. If the "as of" date falls between January 1 and June 30, the report is due November 1 of the same year. If the "as of" date falls between July 1 and December 31, the report is due November 1 of the following year. For life insurance companies and insurance corporation demutualization or reorganization proceeds, the due date is May 1.

Refer to the section, Annual Report "as of" Dates and Due Dates.

Employer Identification Number

Do not add agent information here. Enter the holder's federal employer identification number (FEIN). Do not use the holder's state identification number.

Name and Address

Do not add agent information here. Enter the holder's name, street address, post office box, city, state, zip code, and country (foreign countries only). For state and country codes, refer to Appendices G and H.

You must include a direct contact name and number.

For demutualized companies and related reorganizations, you must place the word DEMUTUALIZATION at the end of the holder name.

Example: The Adam Insurance Company DEMUTUALIZED

Reporting Office

Enter the branch office number, if applicable. Enter the state and the date of incorporation.

Totals for Report

For accounts of \$50 and over with names, enter the total dollar amount of all accounts.

For accounts of \$50 and over without names, enter the total dollar amount of all accounts.

For accounts of \$49.99 and under, enter the total dollar amount of all accounts.

Grand Total – Enter the total of the above three lines. (This total must match the total of the remitted property.)

Total Shares – Enter the total shares, units, and bonds reported. This number must be extended to the third decimal place. (The total must match the total of the remitted property on Form SS-1.)

Type of Organization

Enter the Standard Industrial Classification (SIC) code, if known.

Financial Institution – Enter a check mark in the type of charter field and enter the charter date.

Successor to Previous Holder

If the present holder is the successor to another that previously held the property, or if the holder has had a change of name, list the prior name.

Reporting Agent

If the report is filed by an agent, complete this section. For state and country codes, refer to Appendices G and H. If the address is in the United States, leave the country code blank.

Demutualization Proceeds

Reports that include unclaimed proceeds from the demutualization of an insurance company complete section H on the UFS-1 form. Place the word DEMUTUALIZATION after the name of your company, select the appropriate box and provide the date of demutualization.

Verification

The UFS-1 must be signed by an authorized individual. The form does not have to be signed before a notary public.

Securities Summary: Form SS-1

This form must be completed and submitted when securities are reported. For each reported issue, enter the CUSIP number, security name, security type, security series, and total number of shares/units/bonds.

Holder Name

Enter the complete name of the reporting organization.

For demutualized companies and related reorganizations, you must place the word DEMUTUALIZED after the holder name.

Example: The Adam Insurance Company DEMUTUALIZED

CUSIP Number

Enter the CUSIP number for the reported issue.

California accepts only CUSIP numbers established by Standard and Poor's (<http://www.cusip.com/cusip/cusip/index.html>). Reports containing CUSIP numbers that cannot be certified against those of the CUSIP Service Bureau are returned.

Security Name

Enter the exact issue name as traded.

Security Type

Enter "B" for bonds, "C" for common stock, "D" for debentures, "P" for preferred stock, "R" for rights, "U" for units, "W" for warrants, "I" for beneficial interest, or leave blank for mutual funds.

Security Series

Enter the security series, if applicable. Example: 2.75 preferred.

Total Number of Shares/Units/Bonds

Enter the sum of all shares for this issue. The number of shares must be extended to the third decimal place. Example: 3.134. If there is no fractional number, use three zeros. Example: 3.000.

Note: The sum of all shares, units, bonds, etc., listed on the SS-1 form(s) must match the totals on the UFS-1 form.

File/Record Format Requirements

Global Format

All data containing alphabetic characters must be upper case.

All numeric fields must be zero filled in all available bytes where no value is being provided. (This includes fields where the value entered does not occupy all the available bytes.)

File Format

Each file must contain at least one report.

The components of a report consist of the following records, which are redefined based on TR-RECORD-TYPE:

- TR-RECORD-TYPE = 01 (Holder Detail Record)
- TR-RECORD-TYPE = 02 (Property Detail Record)
- TR-RECORD-TYPE = 03 (Owner Record)
- TR-RECORD-TYPE = 04 (Cash Summary Record)
- TR-RECORD-TYPE = 05 (Issue Summary Record) – Securities Only

For specific record hierarchy, refer to the Warnier-Orr diagram (Appendix B).

Report Format – General Description

Each report must be constructed by associating all related TR-RECORD-TYPES 01, 02, 03, 04, and 05. To achieve this, the following fields, common to each TR-RECORD-TYPE, must be addressed:

- TR-RECORD-TYPE: This field supports a two-digit code. The code specifies each type of record for a given report.
- TR-REPORT-ID: This field supports an eight-digit numerical code. This code establishes a common identifying element to associate all the TR-RECORD-TYPES within the same report.
- TR-SEQUENCE-ID: This field supports an eight-digit numerical code. The code establishes a common identifying element to associate all the Property Detail Records with the appropriate Owner Record(s) from the same report.

Sequence Key – General Description

The data from the TR-RECORD-TYPE, TR-REPORT-ID, and TR-SEQUENCE-ID fields constitute the Sequence Key for each TR-RECORD-TYPE record. The Sequence Key allows for the sorting of the TR-RECORD-

TYPES so the file will format according to the Warnier-Orr file chart. The following descriptions outline the specific criteria required to construct the Sequence Key for each TR-RECORD-TYPE.

Sequence Key – TR-Record-Type=01 Holder Detail Record

The following fields must be completed as described to establish the Sequence Key for this record.

TR-RECORD-TYPE: *Value = '01'* – The Holder Detail Record for each report must always be labeled '01,' regardless of how many reports are in a given CD or diskette file.

TR-REPORT-ID: *Value = '00000001' through '99999999'* – This is the identifying numeric code that associates all the related TR-RECORD-TYPES. Assign the same ID number to all TR-RECORD-TYPE records designated for the same report. Always start with '00000001,' even if the CD or diskette file contains only one report, and increase in sequential order by +1 for each additional report.

TR-SEQUENCE-ID: *Value = '00000000'* – Zero fill this field for all Holder Detail Records.

Sequence Key – TR-Record-Type=02 Property Detail Record

The following fields must be completed as described to establish the Sequence Key for this record.

TR-RECORD-TYPE: *Value = '02'* – All Property Detail Records in each report must always be labeled '02,' regardless of how many reports are in a given CD or diskette file.

TR-REPORT-ID: *Value = '00000001' through '99999999'* – This is the identifying numeric code that associates all the related TR-RECORD-TYPES. Assign the same ID number to all TR-RECORD-TYPE=02 records designated for the same report. Always start with '00000001,' even if the CD or diskette file contains only one report, and increase in sequential order by +1 for each additional report.

TR-SEQUENCE-ID: *Value = '00000001' through '99999999'* – Within each report, the TR-RECORD-TYPE=02 records must be numerically ordered into a sequential series. The first record is assigned '00000001' and each ensuing record increases in sequential order by +1. This code also establishes a common identifying element to associate all the Property Detail Records with the appropriate Owner Record(s) from the same report. The TR-SEQUENCE-ID field must be initialized to '00000001' for each and every report.

Sequence Key – TR-Record-Type=03 Owner Record

The following fields must be completed as described to establish the Sequence Key for this record.

TR-RECORD-TYPE: *Value = '03'* – All Owner Records in each report must always be labeled '03,' regardless of how many reports are in a given CD or diskette file.

TR-REPORT-ID: *Value = '00000001' through '99999999'* – This is the identifying numeric code that associates all the related TR-RECORD-TYPES. Assign the same ID number to all TR-RECORD-TYPE=03 records designated for the same report. Always start with '00000001,' even if the CD or diskette file contains only one report, and increase in sequential order by +1 for each additional report.

TR-SEQUENCE-ID: *Value = '00000001' through '99999999'* – Within each report, at least one TR-RECORD-TYPE=03 record must be assigned the same sequence ID for each TR-RECORD-TYPE=02.

Each sequence ID assigned to TR-RECORD-TYPE=03 must match the sequence ID of the intended TR-RECORD-TYPE=02 designation. If there are multiple TR-RECORD-TYPE=03 records for a given TR-RECORD-TYPE=02, each TR-RECORD-TYPE=03 must contain the same matching sequence ID.

TR-OWNER-SEQUENCE-NBR: *Value = '01' through '09'* – Each TR-RECORD-TYPE=03 must also be assigned a sequence number to identify the number of owners per TR-RECORD-TYPE=02. The primary owner, including aggregate designations, is assigned '01,' with the code increasing in sequential order by +1 for each ensuing owner, if applicable.

Sequence Key – TR-Record-Type=04 Cash Summary Record

The following fields must be completed as described to establish the Sequence Key for this record.

TR-RECORD-TYPE: *Value = '04'* – The Cash Summary Record for each report must always be labeled '04,' regardless of how many reports are in a given CD or diskette file.

TR-REPORT-ID: *Value = '00000001' through '99999999'* – This is the identifying numeric code that associates all the related TR-RECORD-TYPES. Assign the same ID number to all TR-RECORD-TYPES designated for the same report. Always start with '00000001,' even if the CD or diskette file contains only one report, and increase in sequential order by +1 for each additional report.

TR-SEQUENCE-ID: *Value = '00000000'* – Zero fill this field for all cash summary records.

**Sequence Key –
TR-Record-Type=05
Issue Summary
Record**

The following fields must be completed as described to establish the Sequence Key for this record.

TR-RECORD-TYPE: *Value* = '05' – The Issue Summary Records in each report must always be labeled 05, regardless of how many reports are in a given CD or diskette file. One 05 record in each report is required per CUSIP number reported.

TR-REPORT-ID: *Value* = '00000001' through '99999999' – This is the identifying numeric code that associates all the related TR-RECORD-TYPES. Assign the same ID number to all TR-RECORD-TYPE=05 records designated for the same report. Always start with '00000001,' even if the CD or diskette file contains only one report, and increase in sequential order by +1 for each additional report.

TR-SEQUENCE-ID: *Value* = '00000000' – Zero fill this field for all Issue Summary Records.

File Hierarchy/Sequence Key Layout

RECORD NAME	TR-RECORD-TYPE	TR-REPORT-ID	TR-SEQUENCE-ID
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REPORT #1

Holder	01	00000001	00000000
Property #1	02	00000001	00000001
Owner #1	03	00000001	00000001
TR-OWNER-SEQUENCE-NBR value: 01			
Owner #2	03	00000001	00000001
TR-OWNER-SEQUENCE-NBR value: 02			
Property #2	02	00000001	00000002
Owner #1	03	00000001	00000002
TR-OWNER-SEQUENCE-NBR value: 01			
Owner #2	03	00000001	00000002
TR-OWNER-SEQUENCE-NBR value: 02			
Owner #3	03	00000001	00000002
TR-OWNER-SEQUENCE-NBR value: 03			
Summary	04	00000001	00000000
Summary	05	00000001	00000000

REPORT #2

Holder	01	00000002	00000000
Property #1	02	00000002	00000001
Owner #1	03	00000002	00000001
TR-OWNER-SEQUENCE-NBR value: 01			
Owner #2	03	00000002	00000001
TR-OWNER-SEQUENCE-NBR value: 02			
Property #2	02	00000002	00000002
Owner #1	03	00000002	00000002
TR-OWNER-SEQUENCE-NBR value: 01			
Summary	04	00000002	00000000
Summary	05	00000002	00000000

Note: One CD or diskette file may contain multiple reports for the same due date.

Record Type Requirements

Holder Detail Record Preparation

The Holder Detail Record (TR-RECORD-TYPE=01) must be the first record in the report. Each report submitted must have a Holder Detail Record preceding the Property Detail Records, Owner Records, and subsequent Summary Records.

Holder Detail Record Fields

The following are required fields:

TR-HOLDER-NAME
TR-HOLDER-STREET-ADDR
TR-HOLDER-CITY
TR-HOLDER-STATE
TR-HOLDER-ZIP
TR-FEDERAL-ID-NBR
TR-CONTACT-NAME
TR-CONTACT-PHONE
TR-CONTACT-TITLE

If the report is filed by an agent, the following fields are also required:

TR-AGENT-NAME
TR-AGENT-STREET-ADDR
TR-AGENT-CITY
TR-AGENT-STATE
TR-AGENT-ZIP

Property Detail Record Preparation

For each Holder Detail Record, there must be at least one Property Detail Record (TR-RECORD-TYPE=02).

Property Detail Record Fields

The following fields are required if the information is contained in the holder's records. If data is not entered in fields that are asterisked below, format errors will occur, preventing upload of this data.

TR-PROPERTY-STREET-ADDR
TR-PROPERTY-CITY
TR-PROPERTY-STATE
TR-PROPERTY-ZIP
TR-PROPERTY-COUNTRY-CODE
TR-IN-CARE-OF-NAME
* TR-DLC-DATE
TR-SOCIAL-SECURITY-NBR
TR-REF-NBR

- * TR-PROP-TYPE
- * TR-PROPERTY-REMITTED-AMT
- TR-SRVC-CHG-AMT

Securities

The following instructions address only those additional fields used for property types 01-17. Each Owner Record must also contain owner information. To ensure that all reporting requirements are understood, each organization should also review the California Unclaimed Property Law and Regulations (CCP Section 1500).

Securities Property Types – Cash Only

Property types listed in this section are for cash properties related to securities.

Property Type 01: Cash in Lieu of Fractional Shares – Use this property type when reporting cash for fractional shares, with or without cash dividends.

Enter data in the following required field:

TR-PROPERTY-REMITTED-AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-FRCTL-SHRS-CASH-AMT

TR-ORIG-ISSUE-NAME

TR-ORIG-SHARE-CNT

Property Type 04: Dividends – Use this property type only when reporting cash dividends.

Enter data in the following required field:

TR-PROPERTY-REMITTED-AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

Property Type 09: Mutual Fund, Money Market Fund Earnings – Use this property type only when reporting cash earnings for mutual funds and/or money market funds.

Enter data in the following required field:

TR-PROPERTY-REMITTED-AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-ORIG-ISSUE-NAME

TR-ORIG-SHARE-CNT

Property Type 12: Securities Exchanged for Cash – Use this property type only when reporting cash for any authorized securities that were exchanged for cash and/or security redemptions, with or without cash dividends.

Enter data in the following required field:

TR-PROPERTY-REMITTED-AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-FRCTLN-SHRS-CASH-AMT

TR-ORIG-ISSUE-NAME

TR-ORIG-SHARE-CNT

TR-ORIG-SHRS-RDMD-AMT

TR-MATURITY-DATE

Property Type 15: Liquidating Fund Earnings – Use this property type only when reporting cash earnings on shares that were distributed as part of a business association's liquidation, with or without cash dividends.

Enter data in the following required field:

TR-PROPERTY-REMITTED-AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-FRCNTL-SHRS-CASH-AMT

TR-ORIG-ISSUE-NAME

TR-ORIG-SHARE-CNT

Property Type 16: Municipal Bond Earnings – Use this property type only when reporting cash earnings for municipal bonds, with or without cash interest.

Enter data in the following required field:

TR-PROPERTY-REMITTED-AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-FRCTLN-SHRS-CASH-AMT

TR-ORIG-ISSUE-NAME
 TR-ORIG-SHARE-CNT
 TR-MATURITY-DATE

Property Type 17: Bond Interest – Use this property type only when reporting cash bond interest.

Enter data in the following required field:
 TR-PROPERTY-REMITTED-AMT

Enter data in the following fields if held in the holder's records:
 TR-BEGIN-DIV/INT-DATE
 TR-END-DIV/INT-DATE
 TR-FRCTLN-SHRS-CASH-AMT
 TR-ORIG-ISSUE NAME
 TR-ORIG-SHARE-CNT
 TR-MATURITY-DATE

Securities Property Types (With or Without Cash)

Property types listed in this section should be used only for properties containing securities, with or without cash. These property types require specific issue type codes. The following table defines each issue type code.

<u>Issue Type</u>	<u>Description</u>
B	Bonds
C	Common stock
D	Debentures
I	Beneficial interest
P	Preferred stock
R	Rights
U	Units
W	Warrants
Space fill	Mutual funds

Property Type 02: Units – Use this property type when reporting units.

Enter data in the following required fields:
 TR-PROP-CUSIP-ID
 TR-PROP-ISSUE-NAME
 TR-PROP-ISSUE-TYPE – Valid Issue Type is U.
 TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:
 TR-PROPERTY-REMITTED-AMT
 TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE
TR-PROP-ISSUE-SERIES-DESC

Property Type 03: Debentures/Bonds – Use this property type when reporting debentures or bonds.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
TR-PROP-ISSUE-NAME
TR-PROP-ISSUE-TYPE – Valid Issue Type is B or D.
TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REMITTED-AMT
TR-BEGIN-DIV/INT-DATE
TR-END-DIV/INT-DATE
TR-FRCTLN-SHRS-CASH-AMT
TR-PROP-ISSUE-SERIES-DESC
TR-MATURITY-DATE

Property Type 05: IRA – Securities – Use this property type when reporting securities classified and governed by the Internal Revenue Service Code as Individual Retirement Accounts.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
TR-PROP-ISSUE-NAME
TR-PROP-ISSUE-TYPE - Valid Issue Type is B, C, D, I, P, R, U, W, or Blank.
TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REMITTED-AMT
TR-BEGIN-DIV/INT-DATE
TR-END-DIV/INT-DATE
TR-FRCTLN-SHRS-CASH-AMT
TR-PROP-ISSUE-SERIES-DESC
TR-ORIG-ISSUE-NAME
TR-ORIG-SHARE-CNT
TR-MATURITY-DATE

Property Type 06: Liquidating Funds – Securities – Use this property type when reporting securities distributed as part of a business association's liquidation.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
TR-PROP-ISSUE-NAME

TR-PROP-ISSUE-TYPE – Valid Issue Type is B, C, D, I, P, R, U, or Blank.

TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REMITTED-AMT

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-FRCNTL-SHRS-CASH-AMT

TR-PROP-ISSUE-SERIES-DESC

TR-ORIG-ISSUE-NAME

TR-ORIG-SHARE-CNT

TR-MATURITY-DATE

Property Type 07: Municipal Bonds – Use this property type when reporting municipal bonds.

Enter data in the following required fields:

TR-PROP-CUSIP-ID

TR-PROP-ISSUE-NAME

TR-PROP-ISSUE-TYPE – Valid Issue Type is B.

TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REMITTED-AMT

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-FRCTL-SHRS-CASH-AMT

TR-PROP-ISSUE-SERIES-DESC

TR-MATURITY-DATE

Property Type 08: Mutual Funds, Money Market Funds – Use this property type when reporting mutual and/or money market funds. The TR-PROP-ISSUE-TYPE field must always be blank when reporting mutual funds or money market funds.

Enter data in the following required fields:

TR-PROP-CUSIP-ID

TR-PROP-ISSUE-NAME

TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REMITTED-AMT

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-PROP-ISSUE-SERIES-DESC

TR-ORIG-ISSUE-NAME

TR-PROP-ORIG-SHARE-CNT

Property Type 10: Shares Exchanged for Shares – Use this property type when reporting securities for an issue that was exchanged for a different issue due to a merger, acquisition, or reorganization.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
 TR-PROP-ISSUE-NAME
 TR-PROP-ISSUE-TYPE – Valid issue type is B, C, D, I, P, R, U, or Blank.
 TR-PROP-SHARE-CNT
 TR-PROP-ORIG-ISSUE-NAME
 TR-PROP-ORIG-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REMITTED-AMT
 TR-BEGIN-DIV/INT-DATE
 TR-END-DIV/INT-DATE
 TR-PROP-FRCTNL-SHRS-CASH-AMT
 TR-PROP-ISSUE-SERIES-DESC
 TR-PROP-MATURITY-DATE

Property Type 11: Securities – Use this property type when reporting stock.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
 TR-PROP-ISSUE-NAME
 TR-PROP-ISSUE-TYPE – Valid Issue Type is C, I, or P.
 TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REMITTED-AMT
 TR-BEGIN-DIV/INT-DATE
 TR-END-DIV/INT-DATE
 TR-PROP-FRCTNL-SHRS-CASH-AMT
 TR-PROP-ISSUE-SERIES-DESC

Property Type 13: Warrants – Use this property type when reporting warrants.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
 TR-PROP-ISSUE-NAME
 TR-PROP-ISSUE-TYPE – Valid Issue Type is W.
 TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REMITTED-AMT
 TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE
TR-PROP-FRCTNL-SHRS-CASH-AMT
TR-PROP-ISSUE-SERIES-DESC
TR-PROP-MATURITY-DATE

Property Type 14: Rights – Use this property type when reporting rights.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
TR-PROP-ISSUE-NAME
TR-PROP-ISSUE-TYPE – Valid Issue Type is R.
TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REMITTED-AMT
TR-BEGIN-DIV/INT-DATE
TR-END-DIV/INT-DATE
TR-PROP-FRCTNL-SHRS-CASH-AMT
TR-PROP-ISSUE-SERIES-DESC
TR-PROP-MATURITY-DATE

Owner Record

For each Property Detail Record, there must be at least one Owner Record (TR-RECORD-TYPE=03).

Owner Name – Individual

Each Owner Record (TR-RECORD-TYPE=03) representing an individual must have a complete name entry in the TR-OWNER-LAST-NAME field and at least a single letter initial in the TR-OWNER-FIRST-NAME field. If no last name is available, enter "UNKNOWN" in the TR-OWNER-LAST-NAME field.

Last names may contain spaces, apostrophes, and hyphens.

Example: MC CORMICK
O'BRIEN
SMITH-JONES

Owner Name – Business Entity

If the owner name is a business name, enter "B" in the TR-OWNER-TYPE field. Enter the business name in the TR-OWNER-BUSINESS-NAME field. The entries should be listed exactly as adopted, except when the first word is "The," in which case "The" is placed behind the business name.

Example:	<u>Correct</u>	<u>Incorrect</u>
	ADAM COMPANY THE	THE ADAM COMPANY

In the case of an owner “doing business as” another name (DBA), create multiple owner records, one record per name.

Example: Owner Name #1

TR-OWNER-LAST-NAME:	SMITH
TR-OWNER-FIRST-NAME:	JOHN
TR-OWNER-MIDDLE-NAME:	ADAM
TR-OWNER-CODE:	DBA

Owner Name #2

TR-OWNER-BUSINESS-NAME:	SMITH CONSTRUCTION CO
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Owner Name – Unknown

If the owner name for a given property is not available, enter “UNKNOWN” in the TR-OWNER-LAST-NAME field. If only last name is available, enter “UNKNOWN” for the first name.

Owner Name – Aggregate

An aggregate account is one in which all funds due to an owner equal \$49.99 and under. Properties of \$49.99 and under may be combined into one aggregate account, except securities property types 02, 03, 05, 06, 07, 08, 10, 11, 13, and 14. Aggregate accounts must have a property type of 25 and “AGGREGATE” must be entered in the TR-OWNER-LAST-NAME field.

Owner Name – Single Owner Sequencing

If the Owner Record contains only one owner, whether it is an individual, business, or aggregate, enter a value of ‘01’ in the TR-OWNER-SEQUENCE-NBR field.

Owner Name – Multiple Owner Sequencing

If the Property Record contains more than one owner, create a new Owner Record for each owner and increase the TR-OWNER-SEQUENCE-NBR sequentially by increments of +1.

Always initialize the TR-OWNER-SEQUENCE-NBR to ‘01’ for the primary Owner Record (TR-RECORD-TYPE=03) for each new Property Detail Record (TR-RECORD-TYPE=02). Refer to Sequence Key – General Description.

Example:	<u>Correct</u>	<u>Incorrect</u>
Owner Name #1	Jones John	Jones John and Mary
Owner Name #2	Jones Mary	

Cash Summary Record

Each report submitted must have a Cash Summary Record (TR-RECORD-TYPE=04) immediately following the Holder, Property, and Owner Records.

Note: A Cash Summary Record is required for every report on a CD or diskette, including reports with no cash.

The cash total must equal the sum of all the TR-PROPERTY-REMITTED-AMT fields from each Property Detail Record (TR-RECORD-TYPE=02) of the report.

Issue Summary Record

An Issue Summary Record (TR-RECORD-TYPE=05) is required only when reporting securities. The Issue Summary Record immediately follows the Cash Summary Record.

Each issue total must equal the sum of all the shares from the Property Detail Records (TR-RECORD-TYPE=02) containing the same CUSIP number.

Note: Do not create an Issue Summary Record if securities are not being reported.

Data Element Descriptions

Record Type	Field Name	Start	Length	Type	Description/Value
Holder Record Type	*TR-RECORD-TYPE	1	2	NU	Value '01'
	*TR-REPORT-ID	3	8	NU	Value '00000001' through '99999999.' Use the value '00000001' and increase sequentially by +1 for every new Holder Detail Record on the same tape or diskette.
	*TR-SEQUENCE-ID	11	8	NU	Value '00000000'
	*TR-FEDERAL-ID-NBR	19	9	NU	Provide the holder's federal employer tax identification number (FEIN). Do not use the holder's state identification number. Do not add a dash between numbers.
	*TR-HOLDER-NAME	28	70	AN	Provide the full name of the current holder or association reporting the unclaimed property. The name of agents (those reporting or preparing a report for a holder) should not be entered in this field. For demutualized companies and related reorganizations, you must place the word DEMUTUALIZED after the holder name. <u>Example:</u> The Adam Insurance Company DEMUTUALIZED
	*TR-HOLDER-STREET-ADDR	98	30	AN	Provide the holder's street address (left justify).
	TR-HOLDER-POBOX	128	30	AN	Provide the holder's post office box address (left justify).
	*TR-HOLDER-CITY	158	35	AN	Provide the holder's city name (left justify).
	*TR-HOLDER-STATE	193	2	AN	Provide the holder's state code (refer to Appendix G, State Code Table). If the holder is located in a foreign country, space fill this field.
	*TR-HOLDER-ZIP	195	9	AN	Provide the holder's zip code. Include the 4-digit extension, if applicable. If the 4-digit extension is not available, space fill the last 4 bytes.
	*TR-HOLDER-COUNTRY-CODE	204	3	AN	Provide the country code if the holder is located in a foreign country (refer to Appendix H, Country Code Table). If the holder is located in the USA, space fill this field.

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Holder Record Type (cont.)	*TR-CONTACT- NAME	207	30	AN	Provide the name of the contact person who is responsible for preparing the unclaimed property report (left justify).
	*TR-CONTACT- PHONE	237	10	AN	Provide the telephone number of the contact person; include the area code (left justify).
	*TR-CONTACT- TITLE	247	5	AN	Provide the title of the contact person (left justify).
	*TR-BRANCH-NBR	252	6	AN	Provide the holder's branch number. If the branch number is less than 6 characters, zero fill the leading spaces. For example: 10A = 00010A Zero fill all six bytes if the branch is unknown or not applicable (right justify).
	*TR-REPORT-DUE- DATE	258	8	NU	This is the date the report is due, which is generally November 1. However, the due date for life insurance companies and all insurance corporation demutualization or reorganization proceeds is May 1. Use the CCYYMMDD date format.
	*TR-REPORT-AS-OF- DATE	266	8	NU	The "as of" date must be either June 30 or the date of the holder's business year-end. If the "as of" date falls between January 1 and June 30, the report is due November 1 of the same year. If the "as of" date falls between July 1 and December 31, the report is due November 1. For life insurance companies and all insurance corporation demutualization or reorganization proceeds, the "as of" date is May 1. For example: <div style="text-align: right; padding-right: 50px;"> Report "as of" date: 1999/06/30 Report due date: 1999/11/01 Report "as of" date: 1998/12/31 Report due date: 1999/11/01 Report "as of" date: 1998/12/31 Report due date: 1999/05/01 </div>

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Holder Record Type (cont.)	TR-INCORPORATED-STATE	274	2	AN	If the holder is incorporated, provide the state code for the original incorporation (refer to Appendix G, State Code Table). If the holder is not incorporated, space fill the field.
	TR-INCORPORATED-DATE	276	8	NU	If the holder is incorporated, provide the date of incorporation. This field is required when TR-INCORPORATED-STATE has a value. Use the CCYYMMDD date format. If the holder is not incorporated, zero fill all eight bytes.
	TR-SIC-CODE	284	4	AN	Provide the Standard Industrial Classification (SIC) code, if known. Space fill if not available or not applicable.
	TR-CHARTER-TYPE	288	1	AN	If a financial institution is federally chartered, enter 'F.' If a financial institution is state chartered, enter 'S.' Space fill if not applicable.
	TR-CHARTER-DATE	289	8	NU	Provide the date the financial institution was chartered. This field is required when TR-CHARTER-TYPE has a value of 'F' or 'S.' Use the CCYYMMDD date format. Zero fill all eight bytes, if not applicable.
	TR-FORMER-NAME	297	70	AN	If the present holder is a successor to another that previously held the property, or if the holder has changed names, provide the prior name (left justify). Space fill if not applicable.
	TR-AGENT-NAME	367	70	AN	If the report is filed through an agent, provide the agent's name (left justify). Space fill if not applicable.
	TR-AGENT-STREET-ADDR	437	30	AN	Provide the agent's street address (left justify). Space fill if not applicable.
	TR-AGENT-CITY	467	35	AN	Provide the agent's city name (left justify). Space fill if not applicable.
	TR-AGENT-STATE	502	2	AN	Provide the agent's state code (refer to Appendix G, State Code Table). If the agent is located in a foreign country, space fill.

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Holder Record Type (cont.)	TR-AGENT-ZIP	504	9	AN	Provide the agent's zip code. Include the 4-digit extension if applicable. If the 4-digit extension is not available, space fill the last 4 bytes.
	TR-AGENT-COUNTRY-CODE	513	3	AN	Provide the country code if the agent is located in a foreign country (refer to Appendix H, Country Code Table). If the agent is located in the USA, space fill.
	TR-AGENT-PHONE	516	10	AN	Provide the agent's telephone number; include area code. Space fill if not applicable.
	FILLER	526	75	AN	Space fill only. No other entries allowed.
Property Detail	*TR-RECORD-TYPE	1	2	NU	Value '02'
	*TR-REPORT-ID	3	8	NU	Value '00000001' through '99999999.' The value must match the TR-REPORT-ID on the Holder Detail Record.
	*TR-SEQUENCE-ID	11	8	NU	Value '00000001' through '99999999' and increase sequentially by +1 for every new Property Detail Record.
	TR-PROPERTY-STREET-ADDR	19	30	AN	Provide the owner's last known mailing address (left justify). Space fill if not available.
	TR-PROPERTY-CITY	49	35	AN	Provide the owner's city name (left justify). Space fill if not available.
	TR-PROPERTY-STATE	84	2	AN	Provide the owner's state code (refer to Appendix G, State Code Table). If the last known address is a foreign country, space fill.
	TR-PROPERTY-ZIP	86	9	AN	Provide the owner's zip code. Include the 4-digit extension, if applicable. If the 4-digit extension is not available, space fill the last 4 bytes.

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Property Detail (cont.)	TR-PROPERTY-COUNTRY-CODE	95	3	AN	Provide the country code if the owner's last known address is in a foreign country (refer to Appendix H, Country Code Table). If the owner's last known address is in the USA, space fill.
	TR-IN-CARE-OF-NAME	98	40	AN	Provide the "in care of" mailing address name (left justify). Space fill if not applicable.
	*TR-DLC-DATE	138	8	NU	Provide the date of last contact by the owner. This is defined as the last communication or activity initiated by the owner concerning the property. Use the CCYYMMDD date format. This field must not be zero filled, except when the property type is 25.
	TR-SOCIAL-SECURITY-NBR	146	9	AN	Provide the Social Security number if the named owner is an individual or the federal tax ID number if the named owner is a business. Space fill if not available.
	TR-REF-NBR	155	15	AN	Provide the account number used to identify the account, check, or other property (left justify). Space fill if not available.
	*TR-PROP-TYPE	170	2	NU	Provide the property type code (refer to Appendix E, Property Type Codes).
	*TR-PROPERTY-REMITTED-AMT	172	11	NU	Provide the cash amount remitted for the owner of the account. Include all interest or earnings accumulated through the date remitted. Deduct lawful charges, if applicable.
	TR-SRVC-CHG-AMT	183	10	NU	Provide the amount of lawful charges, if any, that were deducted from the TR-PROPERTY-REMITTED-AMT field. Zero fill all ten bytes, if not applicable.
	TR-SDB-RPTED-NBR	193	15	AN	Provide the box number for the safe-deposit box, if reporting property type 41 (left justify).

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Property Detail (cont.)	TR-SDB-LIEN-AMT	208	5	NU	Provide the amount due the holder for any unpaid rent or storage charges and the cost of opening the safe-deposit box. Zero fill all five bytes, if not applicable.
	TR-CUSIP-ID	213	11	AN	Provide the CUSIP number for the reported security. The CUSIP (Committee on Uniform Securities Identification Procedures) number is a universal security identification number used in trade confirmations and correspondence regarding specific securities and is an important factor in tracking securities. Each issue of common and preferred stock, corporate and municipal bonds, and mutual funds has its own CUSIP. Space fill if not applicable.
	TR-ISSUE-NAME	224	30	AN	Provide the issue name related to each of the CUSIP numbers entered in the TR-CUSIP-ID field. Space fill if not applicable.
	TR-ISSUE-TYPE	254	1	AN	Provide the issue type related to the CUSIP number entered in the TR-CUSIP-ID field. Space fill if not applicable.
	TR-ISSUE-SERIES-DESC	255	6	AN	Provide the issue series description related to the CUSIP number entered in the TR-CUSIP-ID field. Space fill if not applicable.
	TR-REPORTED-SHARE-CNT	261	13	NU	Provide the number of shares reported for the owner. Zero fill all 13 bytes, if not applicable.
	TR-MATURITY-DATE	274	8	NU	Provide the maturity date of the security. Use the CCYYMMDD format. Zero fill all eight bytes, if not applicable or available.
	TR-BEGIN-DIV/INT-DATE	282	8	NU	Provide the beginning dividend or interest date for the security. Use the CCYYMMDD format. Zero fill all eight bytes, if not applicable or available.

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Property Detail (cont.)	TR-END-DIV/INT-DATE	290	8	NU	Provide the ending dividend or interest date for the security. Use the CCYYMMDD format. Zero fill all eight bytes, if not applicable or available.
	TR-FRCTNL-SHRS-CASH-AMT	298	7	NU	Provide the cash amount being remitted in lieu of fractional shares. Zero fill all seven bytes, if not applicable.
	TR-RPTED-DIV-AMT	305	11	NU	Provide the cash amount of the dividend. Zero fill all 11 bytes, if not applicable.
	TR-ORIG-ISSUE-NAME	316	30	AN	Provide the name of the original security if the security reported was exchanged for cash and/or another security. Space fill if not applicable.
	TR-ORIG-SHRS-RDMD-AMT	346	11	NU	Provide the total dollar amount for securities exchanged for cash. Zero fill all 11 bytes, if not applicable.
	TR-ORIG-SHARE-CNT	357	11	NU	Provide the number of original shares that were exchanged for cash or other shares. This number must be extended to the third decimal place. For example: 3.123 If there is no fractional number, backfill this field with zeros. For example: 3.000 Zero fill all 11 bytes, if not applicable.
	FILLER	368	233	AN	Space fill only. No other entries allowed.
Owner	*TR-RECORD-TYPE	1	2	NU	Value '03'
	*TR-REPORT-ID	3	8	NU	Value '00000001' through '99999999.' This value must match the TR-REPORT-ID on the Holder Detail Record.

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Owner (cont.)	*TR-SEQUENCE-ID	11	8	NU	Value '00000001' through '99999999.' The value must match the TR-SEQUENCE-ID on the corresponding Property Detail Record.
	*TR-OWNER-SEQUENCE-NBR	19	2	NU	Value '01' through '09'
	*TR-OWNER-TYPE	21	1	AN	If the owner name is a business entity, enter 'B.' If the owner name is an individual, space fill.
	*TR-OWNER-BUSINESS-NAME	22	60	AN	Provide the business name of the account owner.
	*TR-OWNER-LAST-NAME	22	20	AN	Provide the last name of the account owner.
	TR-OWNER-FIRST-NAME	42	20	AN	Provide the first name of the account owner or at least the first initial.
	TR-OWNER-MIDDLE-NAME	62	20	AN	Provide the middle name or initial of the account owner.
	TR-OWNER-TITLE	82	5	AN	Provide the title of the owner (for example, Mr, Mrs, Dr). For titles that normally follow a last name (Jr, Sr, III, MD), enter one space after the last name in the Last Name field. Space fill all five bytes, if not applicable.
	TR-OWNER-CODE	87	9	AN	Provide the code for the type of ownership (refer to Appendix F, Ownership Code Table). Space fill if not applicable.
	TR-OWNER-DATE	96	8	NU	Provide the applicable date only when an ownership code is followed by a date. Use the CCYYMMDD date format. Zero fill all eight bytes, if not applicable.
	FILLER	104	497	AN	Space fill only. No other entries allowed.
Cash Summary Record	*TR-RECORD-TYPE	1	2	NU	Value '04'

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Cash Summary Record (cont.)	*TR-REPORT-ID	3	8	NU	Value '00000001' through '99999999.' The value must equal the value in the Holder Detail Record.
	*TR-SEQUENCE-ID	11	8	NU	Value '00000000'
	*FILLER	19	13	AN	Space fill all 13 bytes.
	*TR-SUBTTAL- OVER-50	32	11	NU	Provide the sum of the TR-PROPERTY-REMITTED-AMT fields for each Property Detail Record that is greater than or equal to \$50 where the owner name is provided.
	*TR-SUBTTAL-OVER 50-NONAMES	43	11	NU	Provide the sum of the TR-PROPERTY-REMITTED-AMT fields for each Property Detail Record that is greater than or equal to \$50 where the owner name is unknown.
	*TR-SUBTTAL- UNDER-50	54	11	NU	Provide the sum of the TR-PROPERTY-REMITTED-AMT fields for each Property Detail Record that is less than \$50.
	*TR-REMITTED- TOTAL-AMT	65	12	NU	Provide the sum of the TR-PROPERTY-REMITTED-AMT fields for each Property Detail Record. This amount must equal the remitted amount of the property.
	FILLER	77	524	AN	Space fill only. No other entries allowed.
	*TR-RECORD-TYPE	1	2	NU	Value '05'
Issue Summary Record	*TR-REPORT-ID	3	8	NU	Value '00000001' through '99999999.' The value must equal the value in the Holder Detail Record.
	*TR-SEQUENCE-ID	11	8	NU	Value '00000000'
	*TR-CUSIP-ID	19	11	AN	Provide the CUSIP number for each reported issue. There must be only one CUSIP number per Issue Summary Record.

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Issue Summary Record (cont.)	*TR-ISSUE-NAME	30	30	AN	Provide the issue name for each reported issue. There must be only one issue name per Issue Summary Record.
	*TR-ISSUE-TYPE	60	1	AN	Provide the issue type for each reported issue. There must be only one issue type per Issue Summary Record.
	*TR-ISSUE-SERIES-DESC	61	6	AN	Provide the issue series description for each reported issue. There must be only one issue series description per Issue Summary Record.
	*TR-TOTAL-REPORTED-SHR-CNT	67	13	NU	Provide the sum of all reported shares having the same CUSIP number.
	FILLER	80	521	AN	Space fill only. No other entries allowed.

*=Required Field, NU=Numeric, AN=Alphanumeric

Appendices

COBOL File Format

01	HOLDER-RECORD	
05	TR-RECORD-TYPE	PIC 9(02).
05	TR-REPORT-ID	PIC 9(08).
05	TR-SEQUENCE-ID	PIC 9(08).
05	REST-OF-RECORD	
10	TR-FEDERAL-ID	PIC 9(09).
10	TR-HOLDER-NAME	PIC X(70).
10	TR-HOLDER-STREET-ADDR	PIC X(30).
10	TR-HOLDER-POBOX	PIC X(30).
10	TR-HOLDER-CITY	PIC X(35).
10	TR-HOLDER-STATE	PIC X(02).
10	TR-HOLDER-ZIP	PIC X(09).
10	TR-HOLDER-COUNTRY-CODE	PIC X(03).
10	TR-CONTACT-NAME	PIC X(30).
10	TR-CONTACT-PHONE	PIC X(10).
10	TR-CONTACT-TITLE	PIC X(05).
10	TR-BRANCH-NBR	PIC X(06).
10	TR-REPORT-DUE-DATE	
15	TR-REPORT-DUE-CC	PIC 99.
15	TR-REPORT-DUE-YY	PIC 99.
15	TR-REPORT-DUE-MM	PIC 99.
15	TR-REPORT-DUE-DD	PIC 99.
10	TR-REPORT-AS-OF-DATE	
15	TR-REPORT-AS-OF-CC	PIC 99.
15	TR-REPORT-AS-OF-YY	PIC 99.
15	TR-REPORT-AS-OF-MM	PIC 99.
15	TR-REPORT-AS-OF-DD	PIC 99.
10	TR-INCORPORATED-STATE	PIC X(02).
10	TR-INCORPORATED-DATE	
15	TR-INCORPORATED-CC	PIC 99.
15	TR-INCORPORATED-YY	PIC 99.
15	TR-INCORPORATED-MM	PIC 99.
15	TR-INCORPORATED-DD	PIC 99.
10	TR-SIC-CODE	PIC X(04).
10	TR-CHARTER-TYPE	PIC X(01).
10	TR-CHARTER-DATE	
15	TR-CHARTER-CC	PIC 99.
15	TR-CHARTER-YY	PIC 99.
15	TR-CHARTER-MM	PIC 99.
15	TR-CHARTER-DD	PIC 99.
10	TR-FORMER-NAME	PIC X(70).
10	TR-AGENT-NAME	PIC X(70).
10	TR-AGENT-STREET-ADDR	PIC X(30).
10	TR-AGENT-CITY	PIC X(35).

COBOL File Format (cont.)

10	TR-AGENT-STATE	PIC X(02).
10	TR-AGENT-ZIP	PIC X(09).
10	TR-AGENT-COUNTRY-CODE	PIC X(03).
10	TR-AGENT-PHONE	PIC X(10).
10	FILLER	PIC X(75).

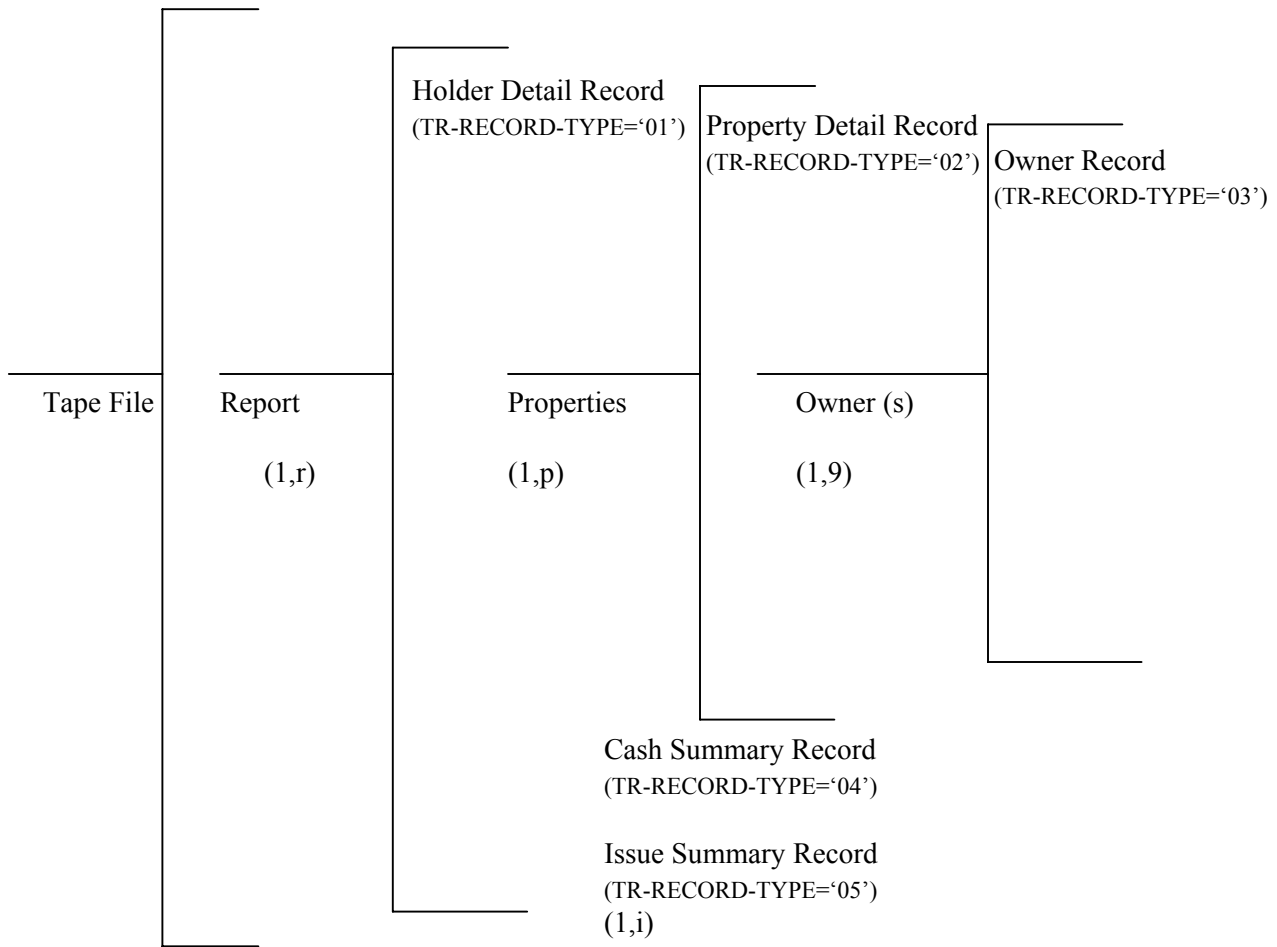
05 PROPERTY-DETAIL-RECORD REDEFINES REST-OF-RECORD

10	TR-PROPERTY-STREET-ADDR	PIC X(30).
10	TR-PROPERTY-CITY	PIC X(35).
10	TR-PROPERTY-STATE	PIC X(02).
10	TR-PROPERTY-ZIP	PIC X(09).
10	TR-PROPERTY-COUNTRY-CODE	PIC X(03).
10	TR-IN-CARE-OF-NAME	PIC X(40).
10	TR-DLC-DATE	
15	TR-DLC-CC	PIC 99.
15	TR-DLC-YY	PIC 99.
15	TR-DLC-MM	PIC 99.
15	TR-DLC-DD	PIC 99.
10	TR-SOCIAL-SECURITY-NBR	PIC X(09).
10	TR-REF-NBR	PIC X(15).
10	TR-PROP-TYPE	PIC X(02).
10	TR-PROPERTY-REMITTED-AMT	PIC S9(09)V99.
10	TR-SRVC-CHG-AMT	PIC S9(08)V99.
10	TR-SDB-RPTED-NBR	PIC X(15).
10	TR-SDB-LIEN-AMT	PIC S9(03)V99.
10	TR-SECURITIES-INFO	
15	TR-CUSIP-ID	PIC X(11).
15	TR-ISSUE-NAME	PIC X(30).
15	TR-ISSUE-TYPE	PIC X(01).
15	TR-ISSUE-SERIES-DESC	PIC X(06).
15	TR-REPORTED-SHARE-CNT	PIC S9(10)V999.
15	TR-MATURITY-DATE	
20	TR-MATURITY-CC	PIC 99.
20	TR-MATURITY-YY	PIC 99.
20	TR-MATURITY-MM	PIC 99.
20	TR-MATURITY-DD	PIC 99.
15	TR-BEGIN-DIV/INT-DATE	
20	TR-BEGIN-DIV/INT-CC	PIC 99.
20	TR-BEGIN-DIV/INT-YY	PIC 99.
20	TR-BEGIN-DIV/INT-MM	PIC 99.
20	TR-BEGIN-DIV/INT-DD	PIC 99.
15	TR-END-DIV/INT-DATE	
20	TR-END-DIV/INT-CC	PIC 99.
20	TR-END-DIV/INT-YY	PIC 99.
20	TR-END-DIV/INT-MM	PIC 99.
20	TR-END-DIV/INT-DD	PIC 99.

COBOL File Format (cont.)

	15	TR-FRCTNL-SHRS-CASH-AMT	PIC S9(05)V99.
	15	TR-RPTED-DIV-AMT	PIC S9(09)V99.
	15	TR-ORIG-ISSUE-NAME	PIC X(30).
	15	TR-ORIG-SHRS-RDMD-AMT	PIC S9(09)V99.
	15	TR-ORIG-SHARE-CNT	PIC S9(08)V999.
10		FILLER	PIC X(233).
05	OWNER-DETAIL-RECORD REDEFINES PROPERTY-DETAIL-RECORD		
	10	TR-OWNER-SEQUENCE-NBR	PIC 99.
	10	TR-OWNER-TYPE	PIC X.
	10	TR-OWNER-BUSINESS-NAME	PIC X(60).
	10	TR-OWNER-NAME REDEFINES TR-OWNER-BUSINESS-NAME	
	15	TR-OWNER-LAST-NAME	PIC X(20).
	15	TR-OWNER-FIRST-NAME	PIC X(20).
	15	TR-OWNER-MIDDLE-NAME	PIC X(20).
10		TR-OWNER-TITLE	PIC X(05).
10		TR-OWNER-CODE	PIC X(09).
10		TR-OWNER-DATE	
	15	TR-OWNER-CC	PIC 99.
	15	TR-OWNER-YY	PIC 99.
	15	TR-OWNER-MM	PIC 99.
	15	TR-OWNER-DD	PIC 99.
10		FILLER	PIC X(497).
05	CASH-SUMMARY-RECORD REDEFINES OWNER-DETAIL-RECORD		
	10	FILLER	PIC X(13).
	10	TR-SUBTTAL-OVER-50	PIC S9(09)V99.
	10	TR-SUBTTAL-OVER-50-NONAMES	PIC S9(09)V99.
	10	TR-SUBTTAL-UNDER-50	PIC S9(09)V99.
	10	TR-REMITTED-TOTAL-AMT	PIC S9(10)V99.
	10	FILLER	PIC X(524).
05	ISSUE-SUMMARY-RECORD REDEFINES CASH-SUMMARY-RECORD		
	10	TR-CUSIP-ID	PIC X(11).
	10	TR-ISSUE-NAME	PIC X(30).
	10	TR-ISSUE-TYPE	PIC X(01).
	10	TR-ISSUE-SERIES-DESC	PIC X(06).
	10	TR-TOTAL-REPORTED-SHR-CNT	PIC S9(10)V999.
	10	FILLER	PIC X(521).

Warnier/Orr Diagram: Magnetic Media Reporting File Structure



For every report in the file, there must be one Holder Detail Record.

For every Holder Detail Record, there must be at least one Property Detail Record.

For every Property Detail Record, there must be at least one but no more than nine Owner Records.

For every Holder Detail Record, there must be one Cash Summary Record.

For every Holder Detail Record, there can be one or more Issue Summary Records. An Issue Summary Record is required only when reporting securities. There must be one Issue Summary Record for each security reported.

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE
FORMAT TITLE: HOLDER DETAIL RECORD (TR-RECORD-TYPE = '01')

TR-RECORD-TYPE

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
TR-REPORT-ID										TR-SEQUENCE-ID										TR-FEDERAL-ID-NBR										TR-HOLDER-NAME																			
9(08)										9(08)										X(09)										X(70)																			

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																		
TR-HOLDER-NAME (cont)																																																																																																			
X(30)																																																																																																			

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50																																																		
TR-HOLDER-STREET-ADDR (cont)																																																		TR-HOLDER-PO-BOX																																																	
X(30)																																																		X(30)																																																	

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100										
TR-HOLDER-PO-BOX (cont)																									TR-HOLDER-CITY																									TR-HOLDER-STATE CODE					TR-HOLDER-ZIP				
X(35)																									X(02)																									X(09)									

LABELS: X STANDARD RECORD FORMAT: X FIXED RECORD LENGTH: 600
 NON-STANDARD VARIABLE RECORDS PER BLOCK: 53
 NO LABELS UNDEFINED BLOCK SIZE: 31,800

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE

FORMAT TITLE: HOLDER DETAIL RECORD (TR-RECORD-TYPE = '01')

201	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
TR-HOLDER-CONTACT-NAME										TR-HOLDER-CONTACT-PHONE										TR-HOLDER-TITLE																													
TR-HOLDER-COUNTRY-CODE										X(03)										X(10)										X(05)																			

251	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																				
TR-BRANCH-NBR										TR-REPORT-DUE-DATE										TR-REPORT-AS-OF-DATE										TR-INCORPORATED-DATE										TR-SIC-CODE										TR-CHARTER-DATE										TR-FORMER-NAME									
X(06)										X(08)										X(02)										X(08)										X(04)										X(70)																			

301	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
TR-FORMER-NAME (cont)																																																	

351	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
TR-FORMER-NAME (cont)																									TR-AGENT-NAME																								
X(06)																									X(70)																								

LABELS: X STANDARD RECORD FORMAT: X FIXED RECORD LENGTH: 600
 NON-STANDARD VARIABLE RECORDS PER BLOCK: 53
 NO LABELS UNDEFINED BLOCK SIZE: 31,000

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE

FORMAT TITLE: HOLDER DETAIL RECORD (TR-RECORD-TYPE = '01')

01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	TR-AGENT-NAME (cont)	TR-AGENT-STREET-ADDR
		X(30)

51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 500	TR-AGENT-STREET-ADDR (cont)	TR-AGENT-CITY
		X(35)

501 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 550	TR-AGENT-STATE-CODE	TR-AGENT-ZIP	TR-AGENT-COUNTRY-CODE	TR-AGENT-PHONE	FILLER
X(02)	X(09)	X(03)	X(10)	X(75)	

551 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 600	FILLER (cont)				
---	---------------	--	--	--	--

LABELS: _X_ STANDARD RECORD FORMAT: _X_ FIXED RECORD LENGTH: ____600
 ____ NON-STANDARD ____ VARIABLE RECORDS PER BLOCK: ____53
 ____ NO LABELS ____ UNDEFINED BLOCK SIZE: ____31,800

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE

FORMAT TITLE: PROPERTY DETAIL RECORD (TR-RECORD-TYPE = '02')

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
TR-REPORT-ID										TR-SEQUENCE-ID										TR-PROPERTY-STREET-ADDR																													
9(08)										9(08)										X(30)																													
X(02)																																																	

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100										
TR-PROPERTY-CITY																														TR-PROPERTY-STATE										TR-PROPERTY-ZIP										TR-PROPERTY-COUNTRY-CODE									
X(35)																														X(02)										X(09)										X(03)									

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
TR-IN-CARE-OF-NAME																														TR-DLC-DATE										TR-SOCIAL-SECURITY-NBR									
																														CC YY MM DD																			
X(40)																														99 . 99 99 99										X(09)									

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
TR-REF-NBR										TR-PROPERTY-REMITTED-AMT										TR-SRVC-CHRG-AMT										TR-SDB-RPTED-NBR																			
X(15)										X(2)										S9(09)v99										S9(08)v99										X(15)									

LABELS: _X_ STANDARD RECORD FORMAT: _X_ FIXED RECORD LENGTH: 600
 _NON-STANDARD VARIABLE RECORDS PER BLOCK: 53
 _NO LABELS UNDEFINED BLOCK SIZE: 31,000

FORMAT TITLE: PROPERTY DETAIL RECORD (TR-RECORD-TYPE = '02')

31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	300
			TR- ISS- SERIES- TYPE		TR-REPORTED-SHARE-CNT																												TR-MATURITY-DATE				TR-BEGIN-INT-DIV-DATE				TR-END-INT-DIV-DATE				TR- FRCTNL- SHRS- CASH- AMT																								
			TR- ISS- SERIES- DESC																														CC YY MM DD				CC YY MM DD				CC YY MM DD				DD																								
			X		S9(10)v999																												99 99 99 99				99 99 99 99				99 99 99 99				99 99																								
			X(06)																																																																		

35	1	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	40
TR-ORIG-SHRS- RDND-AHT (cont)										TR-ORIG-SHARE-CNT										FILLER																				X(233)										
										S9(8)9999																																								

PAGE 2 OF 3

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
 STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE

FORMAT TITLE: PROPERTY DETAIL RECORD (TR-RECORD-TYPE = '02')

40	1	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	
FILLER (cont)																																																			

45	1	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	
FILLER (cont)																																																			

50	1	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	
FILLER (cont)																																																			

55	1	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	
FILLER (cont)																																																			

LABELS: X STANDARD RECORD FORMAT: X FIXED RECORD LENGTH: 600
 NON-STANDARD VARIABLE RECORDS PER BLOCK: 53
 NO LABELS UNDEFINED BLOCK SIZE: 31,800

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE

FORMAT TITLE: OWNER DETAIL RECORD (TR-RECORD-TYPE = '03')

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50										
TR-REPORT-ID										TR-SEQUENCE-ID										O S N NC W E B AO N Q R MD E R EE										TR-BUSINESS-NAME										TR-OWNER-LAST-NAME										TR-OWNER-FIRST-NAME									
X(02)										9(08)										X(02)										X(60)										X(20)										X(20)									

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100										
TR-OWNER-FIRST-NAME										TR-BUSINESS-NAME (cont)										TR-OWNER-MIDDLE-NAME										TR-OWNER-TITLE										TR-OWNERSHIP-CODE										TR-OWNERSHIP-DATE									
X(20)										X(20)										X(05)										X(09)										X(08)																			

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
TR-OWNER-SHIP-DATE (cont)										FILLER																																							
X(497)																																																	

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																		
FILLER (cont)																																																																																																			

LABELS: _X_ STANDARD RECORD FORMAT: _X_ FIXED RECORD LENGTH: ____600
 ____ NON-STANDARD ____ VARIABLE RECORDS PER BLOCK: ____53
 ____ NO LABELS ____ UNDEFINED BLOCK SIZE: ____31,800

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE

FORMAT TITLE: OWNER DETAIL RECORD (TR-RECORD-TYPE = '03')

20	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
FILLER (cont)																																																		

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
FILLER (cont)																																																	

101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150
FILLER (cont)																																																	

151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200
FILLER (cont)																																																	

LABELS: ☐ X STANDARD RECORD FORMAT: ☐ X FIXED RECORD LENGTH: 600
☐ NON-STANDARD ☐ VARIABLE RECORDS PER BLOCK: 53
☐ NO LABELS ☐ UNDEFINED BLOCK SIZE: 31,000

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE

FORMAT TITLE: OWNER DETAIL RECORD (TR-RECORD-TYPE = '03')

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
FILLER (cont)																																																	

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	500
FILLER (cont)																																																	

501	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	500
FILLER (cont)																																																	

551	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	500
FILLER (cont)																																																	

LABELS: _X_ STANDARD RECORD FORMAT: _X_ FIXED RECORD LENGTH: ____600
 NON-STANDARD VARIABLE RECORDS PER BLOCK: ____53
 NO LABELS UNDEFINED BLOCK SIZE: ____31,800

PAGE 3 OF 3

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE

FORMAT TITLE: CASH SUMMARY RECORD (TR-RECORD-TYPE = '04')

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
TR-REPORT-ID										TR-SEQUENCE-ID										FILLER										TR-SUBTOTAL-OVER-25										TR-SUBTOTAL-OVER-25-NONAMES									
X(02)										9(08)										X(13)										S9(9)V99										S9(9)V99									

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
TR-SUBTOTAL-OVER-25-NONAMES (cont)										TR-REMITTED-TOTAL-AMT										FILLER																													
S9(9)V99										S9(10)V99										X(524)																													

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
FILLER (cont)																																																	

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
FILLER (cont)																																																	

LABELS: _X_ STANDARD RECORD FORMAT: _X_ FIXED RECORD LENGTH: ____600
 ____ NON-STANDARD ____ VARIABLE RECORDS PER BLOCK: ____53
 ____ NO LABELS ____ UNDEFINED BLOCK SIZE: ____31,800

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE

FORMAT TITLE: CASH SUMMARY RECORD (TR-RECORD-TYPE = '04')

201	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
-----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----

FILLER (cont)

251	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	300
-----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	-----

FILLER (cont)

301	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	350
-----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	-----

FILLER (cont)

351	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	400
-----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	-----

FILLER (cont)

LABELS: X STANDARD RECORD FORMAT: X FIXED RECORD LENGTH: 600
 NON-STANDARD VARIABLE RECORDS PER BLOCK: 53
 NO LABELS UNDEFINED BLOCK SIZE: 31,800

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE

FORMAT TITLE: CASH SUMMARY RECORD (TR-RECORD-TYPE = '04')

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
FILLER (cont)																																																	

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	500
FILLER (cont)																																																	

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	550
FILLER (cont)																																																	

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	600
FILLER (cont)																																																	

LABELS: ☐ X_ STANDARD RECORD FORMAT: ☐ X_ FIXED RECORD LENGTH: 600
☐ NON-STANDARD ☐ VARIABLE RECORDS PER BLOCK: 53
☐ NO LABELS ☐ UNDEFINED BLOCK SIZE: 31,800

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE
FORMAT TITLE: RPTD ISSUE SUMMARY RECORD (TR-RECORD-TYPE = '05')

01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	TR-REC-ORD-TYPE	TR-REPORT-ID	TR-SEQUENCE-ID	TR-ISSUE-CUSIP-ID	TR-ISSUE-NAME
X(02)	9(08)	9(08)	X(11)	X(30)	

51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100	TR-ISSUE-NAME (cont)	TR-ISSUE-ISSUE-TYPE	TR-ISSUE-SERIES-DESC	TR-TOTAL-REPORTED-SHR-CNT	FILLER
X	X(06)				X(521)

01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	FILLER (cont)
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51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100	FILLER (cont)
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LABELS: ☒ STANDARD RECORD FORMAT: ☒ FIXED RECORD LENGTH: 600
☐ NON-STANDARD ☐ VARIABLE RECORDS PER BLOCK: 53
☐ NO LABELS ☐ UNDEFINED BLOCK SIZE: 31,800

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE

FORMAT TITLE: RPTD ISSUE SUMMARY RECORD (TR-RECORD-TYPE = '05')

20	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
FILLER (cont)																																																		

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
FILLER (cont)																																																	

101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150
FILLER (cont)																																																	

151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200
FILLER (cont)																																																	

LABELS: ☐ X_ STANDARD RECORD FORMAT: ☐ X_ FIXED RECORD LENGTH: 600
☐ NON-STANDARD ☐ VARIABLE RECORDS PER BLOCK: 53
☐ NO LABELS ☐ UNDEFINED BLOCK SIZE: 31,800

STATE OF CALIFORNIA - OFFICE OF THE STATE CONTROLLER
 STOCK TAPE REPORTING - RECORD LAYOUTS

FILE NAME: STOCK REPORT FILE

FORMAT TITLE: RPTD ISSUE SUMMARY RECORD (TR-RECORD-TYPE = '05')

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
FILLER (cont)																																																	

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00
FILLER (cont)																																																	

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
FILLER (cont)																																																	

51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00
FILLER (cont)																																																	

LABELS: X STANDARD RECORD FORMAT: X FIXED RECORD LENGTH: 600
 NON-STANDARD VARIABLE RECORDS PER BLOCK: 53
 NO LABELS UNDEFINED BLOCK SIZE: 31,800

PAGE 3 OF 3

Escheat Periods

California Unclaimed Property Law

<u>Section</u>	<u>Description</u>	<u>Period</u>
1513(a)(b)	Savings, Matured Time Deposits, Demand Deposits (Checking), NOW, plus Interest or Dividends	3 years
1513(c)	Traveler's Checks	15 years
1513(d)	Written Instruments/Cashier's Checks (Banking and Financial Associations)	3 years
1513(e)	Money Orders	7 years
1513(f)	IRAs, Keogh Plans	3 years
1515(g)	Wages, Commission	1 year
1514	Safe-Deposit Boxes, Safekeeping Repositories	3 years
1515	Funds Held by Life Insurance Companies	3 years
1515.5	Demutualized or Related Reorganization (see Statute)	Varies
1516	Stocks, Dividends, Profit Distributions, Interest	3 years
1517	Liquidating Distributions	6 months
1518	Funds Held by Fiduciaries, Agents	3 years
1519	Funds Held by Government or Governmental Agencies	3 years
1519.5	Ordered Refunds	1 year
1520	Misc. Property Held in Normal Course of Business	3 years
1521	Employee Benefit Trust Distributions	3 years

Property Type Codes

Property Code	Property Classification
01	Cash in lieu of fractional shares
02	Units
03	Debentures or bonds
04	Dividends
05	IRAs – securities
06	Liquidating fund – securities
07	Municipal bonds
08	Mutual funds, money market funds
09	Mutual fund earnings, money market fund earnings
10	Shares exchanged for shares
11	Securities
12	Securities exchanged for cash
13	Warrants
14	Rights
15	Liquidating fund earnings
16	Municipal bond earnings
17	Bond interest
25	Aggregate accounts
26	Money orders
27	Traveler's checks
28	Cashier's/certified checks
41	Safe-deposit box contents

Property Type Codes (cont.)

<u>Property Code</u>	<u>Property Classification</u>
42	Safekeeping items
43	Savings bonds
55	Annuities
56	Checking accounts, demand deposits
57	Christmas Club accounts
58	Collections
59	Commissions
60	Court settlements
61	Credit balances
62	Death benefits
63	Endowments
64	Escrow checks/deposits/disputed funds
65	Garnishments
66	Gift certificates
67	Inmate trust funds
68	Insurance claim checks
69	Insurance premiums
70	Interest checks
71	IRAs
72	Layaway deposits
73	Liquidating funds
74	Matured/terminated policies
75	Mineral proceeds

Property Type Codes (cont.)

<u>Property Code</u>	<u>Property Classification</u>
76	Other
77	Patient trust funds
78	Pensions, retirement funds
79	Refunds
80	Royalties/residuals
81	Salaries/wages
82	Savings accounts/credit union share accounts
83	Time deposits, CD accounts
84	Trusts
85	Vendor payments

Ownership Codes

Definition	Abbreviation
Administrator	ADMIN
Agent	AGENT
Also known as	AKA
Also known as deceased	AKA DECD
Also known as estate of	AKA EST
Also known as in trust for	AKA ITF
Also known as trustee	AKA TR
Annuitant	ANTNT
Assignee	ASSIGNEE
As trustee for	ATF
Attorney for	ATTY/F
Beneficiary	BENF
Borrower	BORROWER
Buyer	BUYER
Co-conservator	COCONS
Community property	CP
Conservator	CONS
Co-owner	CO-OWNER
Co-trustee	COTR
Court order dated 10/18/1989	CT/ORD (MM/DD/CCYY)
Court order guardian 10/18/1989	CT/OR GDN (MM/DD/CCYY)
Custodian	CUST
Debtor ad item	DEBT/AD

Ownership Codes (cont.)

Definition	Abbreviation
Debtor for	DEBT/FOR
Debtor in	DEBT/IN
Debtor of	DEBT/OF
Deceased	DECD
Deceased insured	DECD INS
Deceased trustee	DECD/TR
Deceased trustee under will of 10/04/1980	DECD TUW (MM/DD/CCYY)
Dependant	DEPEND
Disputed funds	DISP
Doing business as	DBA
Doing business as estate	DBA EST
Doing business as payee	DBA PAYEE
Employee pension trust 10/04/1980	EPT (MM/DD/CCYY)
Employee profit sharing plan 10/04/1980	EPSP (MM/DD/CCYY)
Estate	EST
Estate beneficiary	EST BENF
Estate payee	EST PAYEE
Estate trustee	EST TR
Estate under agreement 10/04/1980	EUA (MM/DD/CCYY)
Executor	EXEC
Executor under the will of	EXEC UWEE
For benefit of	FBO
Guardian	GDN
Guardian ad litem	GDN AD LT

Ownership Codes (cont.)

Definition	Abbreviation
Guardian estate	GDN EST
Guardian trustee	GDN TR
Heir	HEIR
Incompetent estate	INCPT EST
Insured	INS
In trust for	ITF
Joint tenant	JT
Joint tenant under agreement 10/04/1980	JTUA (MM/DD/CCYY)
Joint tenant writ of survivorship	JT WROS
Joint trustees	J/TR
Life tenant under the will of	LF/TN UW
Minor	MINOR
Minor estate	MINOR EST
Minor trustee	MINOR TR
More than one owner – "and"	OWN/AND
More than one owner – "or"	OWN/OR
Natural guardian	NAT GDN
Owner	OWNER
Patient	PATIENT
Payable on death	POD
Payee	PAYEE
Payee (1), Payee (2), etc. (use numbers only)	# PAYEE ¹
Pension fund 10/04/1980	PF (MM/DD/CCYY)

¹ Can be any number (1 payee, 2 payee, 3 payee).

Ownership Codes (cont.)

Definition	Abbreviation
Pension & profit sharing plan 10/04/1980	PPSP (MM/DD/CCYY)
Pension plan & trust 10/04/1980	PPT (MM/DD/CCYY)
Power of attorney	P/ATTY
Profit sharing plan (trust) 10/04/1980	PSP (MM/DD/CCYY)
Purchaser	PURC
Receiver	REC
Retirement trust	RT
Retirement trust under agreement 10/04/1980	RTUA (MM/DD/CCYY)
Successor co-trustee	SUC COTR
Successor trustee	SUC TR
Tenants in common	TC
Trustee	TR
Trustee payee	TR PAYEE
Trustee under agreement 10/04/1980	TUA (MM/DD/CCYY)
Trustee under agreement for benefit of 10/04/1980	TUA FBO (MM/DD/CCYY)
Trustee under will of 10/04/1980	TUW (MM/DD/CCYY)
Uniform gift to minors act ca 10/04/1980	UGMA CA ¹ (MM/DD/CCYY)
Writ of survivorship	WROS

¹ Can be blank or any of the 50 states' two-character code.

State Codes

State	Initial	State	Initial
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		

Country Codes

Country	Code	Country	Code
Afghanistan	AFG	Benin	BEN
Albania	ALB	Bermuda	BMU
Algeria	DZA	Bhutan	BTN
American Samoa	ASM	Bolivia	BOL
Andorra	AND	Bosnia/Herzegovina	BIH
Angola	AGO	Botswana	BWA
Anguilla	AIA	Brazil	BRA
Antigua	ATG	British Virgin Islands	VGB
Argentina	ARG	Brunei Darussalam	BRD
Armenia	ARM	Bulgaria	BUL
Aruba	ABW	Burkina Faso	BUK
Australia	AUS	Burundi	BRN
Austria	AUT	Cambodia	KHM
Azerbaijan	AZE	Cameroon	CMR
Bahamas	BHS	Canada	CAN
Bahrain	BHR	Cape Verde	CPV
Bangladesh	BGD	Cayman Islands	CYM
Barbados	BAR	Central African Rep	CAF
Barbuda	BRB	Chad	TCD
Belarus	BLR	Chile	CHL
Belgium	BEL	China	CHN
Belize	BLZ	Colombia	COL

Country Codes (cont.)

Country	Code	Country	Code
Comoros	COM	Fiji	FJI
Congo	COG	Finland	FIN
Cook Islands	COK	France	FRA
Costa Rica	CRI	French Guiana	GUF
Cote d'Ivoire	CIV	French Polynesia	PYF
Croatia	HRV	Gabon	GAB
Cuba	CUB	Gambia	GMB
Cyprus	CYP	Georgia	GEO
Czech Republic	CZE	Germany	DEU
Democratic Rep. Of Congo	COD	Ghana	GHA
Denmark	DNK	Gibraltar	GIB
Djibouti	DJI	Greece	GRC
Dominica	DOM	Greenland	GRL
Dominican Rep	DOR	Grenada	GRD
Ecuador	ECU	Guadeloupe	GLP
Egypt	EGY	Guam	GUM
El Salvador	SLV	Guatemala	GTM
Equatorial Guinea	GNQ	Guinea	GIN
Eritrea	ERI	Guinea-Bissau	GNB
Estonia	EST	Guyana	GUY
Ethiopia	ETH	Haiti	HTI
Falkland Islands	FLK	Holy See	VAT
Faroe Islands	FRO	Honduras	HND

Country Codes (cont.)

Country	Code	Country	Code
Hong Kong	HKG	Lebanon	LBN
Hungary	HUN	Lesotho	LSO
Iceland	ISL	Liberia	LBR
India	IND	Libyan Arab Jamahiriya	LBY
Indonesia	IDN	Lichtenstein	LIE
Iran	IRN	Lithuania	LTU
Iraq	IRQ	Luxembourg	LUX
Ireland	IRL	Macao	MAC
Israel	ISR	Madagascar	MDG
Italy	ITA	Malawi	MWI
Ivory Coast	IVC	Malaysia	MYS
Jamaica	JAM	Maldives	MDV
Japan	JPN	Mali	MLI
Jordan	JOR	Malta	MLT
Kazakhstan	KAZ	Marshall Islands	MHL
Kenya	KEN	Martinique / Mauritania	MRT
Kiribati	KIR	Mauritius	MUS
Korea (Democratic people's republic)	PRK	Mayotte	MYT
Kuwait	KWT	Mexico	MEX
Kyrgyzstan	KGZ	Micronesia	FSM
Lao People Dem Rep	LAO	Monaco	MCO
Latvia	LVA	Mongolia	MNG

Country Codes (cont.)

<u>Country</u>	<u>Code</u>	<u>Country</u>	<u>Code</u>
Montserrat	MSR	Papua New Guinea	PNG
Morocco	MAR	Paraguay	PRY
Mozambique	MOZ	Peru	PER
Myanmar	MMR	Philippines	PHL
Namibia	NAM	Pitcairn Islands	PCN
Nauru	NRU	Poland	POL
Nepal	NPL	Portugal	PRT
Neth. Antilles	NAN	Puerto Rico	PRI
Netherlands	NLD	Qatar	QAT
New Caledonia	NCL	Rep of Korea	KOR
New Zealand	NZL	Rep of Moldova	MDA
Nicaragua****	NIC	Reunion	REU
Niger	NER	Romania	ROU
Nigeria	NGA	Russian Federation	RUS
Niue	NIU	Rwanda	RWA
Norfolk Island	NFK	Saint Helena	SHN
No. Mariana Islands	MNP	St. Kitts and Nevis	KNA
Norway	NOR	Saint Lucia	LCA
Occupied Palistinian Territory	PSE	St. Pierre and Miquelon	STP
Oman	OMN	St. Vincent and the Grenadines	VCT
Pakistan	PAK	Samoa	WSM
Palau	PLW	San Marino	SMR
Panama	PAN	Sao Tome and Principe	SAO

Country Codes (cont.)

Country	Code	Country	Code
Saudi Arabia	SAU	The former Yugoslav Rep of Macedonia	MKD
Senegal	SEN	Timor-Leste	TLS
Serbia and Montenegro	SCG	Tobago	TRI
Seychelles	SYC	Togo	TGO
Sierra Leone	SLE	Tokelau	TKL
Singapore	SGP	Tonga	TON
Slovakia	SVK	Trinidad and Tobago	TTO
Slovenia	SVN	Tunisia	TUN
Solomon Islands	SLB	Turkey	TUR
Somalia	SOM	Turkmenistan	TKM
South Africa	ZAF	Turks and Caicos Islands	TCA
Spain	ESP	Tuvalu	TUV
Sri Lanka	LKA	Uganda	UGA
Sudan	SDN	Ukraine	UKR
Surinam	SUR	United Arab Emirates	ARE
Svalbard and Jan Mayen Isls.	SJM	United Kingdom of Great Britain and No. Ireland	GBR
Swaziland	SWZ	Uruguay	URY
Sweden	SWE	Uzbekistan	UZB
Switzerland	CHE	Vanuata	VUT
Syrian Arab Republic	SYR	Venezuela	VEN
Tajikistan	TJK	Vietnam	VNM
Thailand	THA	Virgin Islands	VIR

Country Codes (cont.)

<u>Country</u>	<u>Code</u>	<u>Country</u>	<u>Code</u>
Wake Island	WKI	Yemen, Peoples	YEM
Wallis and Futuna Islands	WLF	Zambia	ZMB
Western Sahara	ESH	Zimbabwe	ZWE

**State Controller's Office
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